



## Little Braxted Parish Council

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You are hereby summoned to attend the Meeting of Little Braxted Parish Council to be held in The Braxted Bakery, Witham Lane, Little Braxted on Tuesday 11<sup>th</sup> June 2018 at 7.00 p.m.

**Gordon Mussett**  
**Parish Clerk**  
**4<sup>th</sup> June 2019**

### AGENDA

- 1. Apologies for absence**  
*To receive apologies for absence*
- 2. Declarations of Interest**  
*For Members to declare any interests in matters on the agenda*
- 3. To Consider any requests from Members for Dispensations**  
*To consider any requests from Members with pecuniary interests for dispensations to enable them to participate on the item in which they have a pecuniary interest*
- 4. To Agree and Approve the Minutes of the Meeting held 14<sup>th</sup> May 2019**  
*To agree and approve the minutes of the meeting held on 14<sup>th</sup> May 2019 as a true record*
- 5. To Invite Members of the Public to speak on Matters Regarding and Affecting the Parish**
- 6. To Receive and Note the Internal Audit Report for 2018/2019 - attached**  
*To receive and note the Internal Audit Report for 2018/2019*
- 7. To Review the Effectiveness of the Internal Audit – attached**  
*To review the effectiveness of the Internal Audit*
- 8. To Re-Appoint the Suffolk Association of Local Councils as the Council's Internal Auditors – attached**  
*To re-appoint the Suffolk Association of Local Councils as the Council's Internal Auditors*
- 9. To Adopt a Separate Statement of Internal Controls - attached**  
*To Adopt a Separate Statement of Internal Controls*

**10. To Appoint the Clerk as the Council's Responsible Financial Officer – attached**  
*To appoint the Clerk as the Council's Responsible Financial Officer*

**11. To Adopt a Data Subject Access Procedure – attached**  
*To adopt a Data Subject Access Procedure*

**12. To Adopt a Procedure for Dealing with Data Breaches – attached**  
*To adopt a procedure for dealing with Data Breaches*

**13. To Adopt a Data Retention and Disposal Policy – attached**  
*To adopt a Data Retention and Disposal Policy*

**14. To Agree the Governance Statement in the Annual Return – attached**  
*To agree the Governance Statement in the Annual Return*

**15. To Receive, Agree and Sign the Annual Return to the External Auditor – attached**  
*To receive, agree and sign the Annual Return for 2018/2019*

**16. To Agree the Council's Policy for Dealing with the Press/Media - attached**  
*To agree the Council's policy for dealing with the Press/Media*

**17. To Consider Re-Consulting on Housing Needs – attached**  
*To consider re-consulting on Housing Needs*

**18. To Receive an Update on Further HGV Restriction Notices, Witham Road – attached**  
*To receive an update on further HGV restriction notices, Witham Road*

**19. To receive a financial statement as of 30<sup>th</sup> April 2019 - attached**  
*To receive a financial statement as of 30<sup>th</sup> April 2019*

**20. To Approve the following payments:-**  
*To approve the following payments:-*

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>
562	SALC	Internal Audit Fee	£270.00
563	G N Mussett	Litterpicking Sacks	£13.98
564	H Bendall	Litterpicking	
565	G N Mussett	Clerk's Salary	

566	HM Revenue & Customs	PAYE/NI	£127.40
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**21. Clerks Report – for Information**

- a) *Highway Issues – bridge repairs*
- b) *Hi-Speed Broadband*

**22. Closure**

**ITEM 6**

To Receive and Note the Internal Audit Report for 2018/2019 - attached



**Internal Audit Report  
Year ending: 31<sup>st</sup> March 2019**

<b>Name of Council:</b>	Little Braxted Parish Council
<b>Income:</b>	£27,474.70
<b>Expenditure:</b>	£5,227.49
<b>Precept Figure:</b>	£3274
<b>General Reserve:</b>	£1359
<b>Earmarked Reserves:</b>	£26,276



### Internal Audit Objectives and Responsibilities

The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with reference to:

- The effectiveness of operations
- The economic and efficient use of resources
- Compliance with applicable policies, procedures, laws and regulations
- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- The integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits Internal Audit may:

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2017/18 of the Annual Governance and Accountability Return (AGAR)
- Review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- Appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- Review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council is in compliance
- Review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

Subject	Requirements	Comments/Recommendations
1. Proper Book-keeping	Type of cash book or ledger used	Excel spreadsheet is used.
	Cash book kept up to date and regularly verified against bank statement	The cashbook is kept up to date and verified against bank statements.
	Correct arithmetic and balancing	Arithmetic and balancing were correct.
2. Financial Regulations & Standing Orders	Evidence that standing orders have been adopted and reviewed regularly	Up to date Standing Orders were reviewed at the Council meeting on 22/5/18.
	Evidence that Financial Regulations have been adopted and reviewed regularly	Financial Regulations were reviewed at the Council meeting on 22/5/18.
	Evidence that a Responsible Financial Officer has been appointed with specific duties	No evidence seen of the annual appointment of a Responsible Financial Officer. Comment: Council should be mindful that all authorities must annually appoint an officer to be responsible for the financial administration of the authority in accordance with Section 151 of the LGA 1972.
	Evidence that Financial Regulations have been tailored to the Council	Evidence seen that Financial Regulations have been tailored to the Council.
3. Payment controls	Supporting paperwork for payments, and appropriate authorisation	A selection of random payments was selected and cross checked against chequebook, cashbook, bank statements, invoices and minutes. All were found to be in order.
	Internet Banking transactions properly recorded/approved	Internet banking is not used.
	VAT correctly identified and reclaimed within time limits	VAT was reclaimed for the period 1/4/18 to /3/19 and totalled £164.10.
	Has Council adopted the General Power of Competence and is it being correctly applied?	The General Power of Competence has not been adopted.

	S137 separately recorded, minuted and within statutory limits	No payments were made under S137.
	Payments of interest and principal sums in respect of loans, are paid in accordance with agreements	N/A
<b>4. Risk Management</b>	Is there evidence of risk assessment documentation.	Risk assessment documentation identifies and assesses a number of risks associated with its actions and decisions being taken by the Council.
	Evidence that risks are being identified and managed.	Evidence seen that risks are being identified and managed.
	Appropriate insurance cover in place for employment, public liability and fidelity guarantee.	The insurance schedule confirms Public and Employers Liability cover of £10 million each, with fidelity cover of £250,000.
	Evidence that insurance is adequate and has been reviewed on an annual basis	The insurance policy was reviewed on 22/3/18. The Council does not own playground or sports equipment. These are included as standard cover automatically by the insurance company.
	Evidence that internal controls are documented and regularly reviewed	Although evidence seen of financial risk management documentation, there is not a separate document for internal controls. Comment : In order that the Council can provide clear evidence of compliance with the Accounts and Audit Regulations, a separate Statement of Internal Controls should be constructed and adopted by the Council (model document available from SALC)
Evidence that a review of the effectiveness of internal audit has been carried out during the year	No evidence seen of a review of the effectiveness of internal audit during this financial year. Recommendation : Council should include in their minutes that they have reviewed the effectiveness of the internal audit during the year of audit. Statutory guidance from Accounts and Audit Regulations 2015 regulation 5.	
<b>5. Budgetary controls</b>	Verifying that the budget has been properly prepared, and agreed	Evidence seen of the annual budget to support the precept.
	Verifying that the Precept amount has been agreed in full Council and clearly minuted	The precept of £3274 was agreed by the Council in their minutes of 30/1/18.

	Regular reporting of expenditure and variances from budget	Expenditure is reported at each meeting in the minutes. The comparison of expenditure against budget is noted at each Council meeting in the Financial Report from the Clerk/RFO.
	Reserves held General and Earmarked.	Details of reserves are published on the website: General : £1359 Earmarked : £26,276
6. Income controls	Is income properly recorded and promptly banked?	Income is recorded in the cashbook and in the Clerk/RFO's financial report and promptly banked. However, each item of income is not listed in the minutes. Comment: It is good practice to record all items of income in the minutes.
	Is income reported to full Council?	Please see note above. Total income is recorded in the minutes.
	Does the Precept recorded agree to the Council Tax Authority's notification?	Precept recorded of £3274 agrees to the Council Tax Authorities notification.
	If appropriate, are CIL Reporting Schedules in accordance with the Community Infrastructure Levy Regulations 2010?	N/A
7. Petty Cash	Is a petty cash in operation?  If so, is there an adequate control system in place.	Clerk has confirmed that a petty cash system is not in operation. There is one outstanding amount for £0.58 which is carried forward each year.
8. Payroll controls	Do all employees have contracts of employment?	No evidence seen of the contract of employment for the Clerk/RFO.
	Are arrangements in place for authorising of the payroll and payments by the Council? Verifying the process for agreeing rates of pay to be applied.	Invoices for payroll are authorised by 2 Councillors and approved at the Council meeting.
	Do salary payments include deductions for PAYE/NIC?	Salary payment included deductions.



	Is PAYE/NIC paid promptly to HMRC?	PAYE is paid to HMRC in accordance with the agreed timescales.
	Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?	Declaration of compliance completed with regulator 31.3.17 with no staff being automatically enrolled.
	Are other payments to employees reasonable and approved by the Council?	All other payments are reasonable and approved by Council. Expenses are supported by receipts.
9. Asset control	Verifying the Council maintains an Asset Register in accordance with proper practises	Up to date asset register seen, with assets to the value of £4804.
	Verifying that the Asset Register is reviewed annually	It was minuted on 22/5/18 that the asset register has been reviewed.
	Cross checking of insurance cover	Insurance cover was cross checked against assets and found to be in order.
10. Bank reconciliation	Regularly completed and reconciled with cash book	Clerk provides a regular financial report including bank reconciliation which is provided to Councillors.
	Confirm bank balances agree with bank statements	The bank balances agree with the bank statements: Barclays Community Account £28451.75.
	Regular reporting of bank balances at council meetings	Bank balances are reported at each Council meeting in the minutes.
11. Year-end procedures	Appropriate accounting procedures used	The Receipts and Payments procedure is used.
	Financial trail from records to presented accounts	The Council demonstrates financial control by ensuring that receipts and payments are listed in the Council's minutes as part of the smaller authorities financial control.
	Has the appropriate end of year AGAR documents been completed?	The appropriate AGAR documents have been completed: Section 1 – Annual Governance Statement Section 2 – Accounting Statement

		The Council has correctly not certified itself exempt from an external audit this year as their receipts are in excess of £25,000.
	Where an authority certified itself exempt in 2017/18, did it met the exemption criteria and correctly declared itself exempt?	In 2017/18 the Council declared itself exempt and met the exemption criteria with gross expenditure and income not exceeding £25,000.
	Was there the opportunity provided for the exercise of electors' rights?	The opportunity was provided for the exercise of elector's rights.
	Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015	The following information was published on a public website as required by the Accounts and Audit Regulations 2015, the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. <ul style="list-style-type: none"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report 2017/18, page 4</li> <li>• Section 1 – Annual Governance Statement 2017/18, page 5</li> <li>• Section 2 – Accounting Statements 2017/18, page 6</li> <li>• Analysis of variances</li> <li>• Bank reconciliation</li> <li>• Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015</li> </ul>
<b>12. Internal audit for the year ending 31 March 2018</b>	Verifying that the previous internal audit reports have been considered by the Council	It was minuted on 5/6/18 that the internal audit report had been considered by the Council.
	Verifying that appropriate action has been taken regarding recommendations raised in reports from Internal Audit	No items were raised.
	Confirmation of appointment of Internal Auditor	No evidence seen of the appointment of an internal auditor for this financial year. Comment: It is good practise to minute the appointment of the Internal Auditor each year.

13. External audit for the year ending 31 March 2018	Verifying that the external audit report has been considered by the Council	The Council declared itself exempt in 2017/18 as its gross income and expenditure did not exceed £25,000.
	Verifying that appropriate action has been taken regarding recommendations raised in reports from External Audit	N/A
14. Additional Comments	Annual meeting - held in accordance with legislation	The Council's annual meeting was held on 22/5/18 with the first item on the agenda being the election of the chairman.
	Correct identification of trustee responsibilities	N/A
	Verification that the applicable Transparency Code has been correctly applied and information is published in accordance with current legislation	Please see note under item 11 year end procedures. All items published.
	Verifying that the council is registered with the ICO	The Council is registered with the ICO under reference Z3614041
	Verifying that the Council is compliant with the General Data Protection Regulation requirements	The Council is partially compliant with the General Data Protection Regulation requirements having published <ul style="list-style-type: none"> <li>• Privacy Notices and a data protection policy</li> </ul> <b>To be fully compliant the Council should publish the following items on their website:</b> <ul style="list-style-type: none"> <li>• Procedures for dealing with Subject Access Requests</li> <li>• Procedure for dealing with Data Breaches</li> <li>• Data Retention &amp; Disposal Policies</li> <li>• Audit / Impact Assessment</li> </ul>

Signed.....Linda Harley.....

Date of Internal Audit Visit .....N/A..... Date of Internal Audit Report.....23/5/18.....

On behalf of Suffolk Association of Local Councils

The Independent Internal Auditor has raised a few issues to be addressed:-

- a) Annual re-appointment of Responsible Financial Officer
- b) The need to adopt a separate statement of internal controls
- c) The need to minute the review of the effectiveness of the Internal Audit process, and to re-appoint the Internal Auditor annually
- d) The need to publish further documentation regarding the General Data Protection Regulations.

These matters are contained further within this agenda.

**Members are recommended to note and accept the Internal Audit Report and to address the matters raised.**

### **ITEM 7**

#### **To Review the Effectiveness of the Internal Audit**

The Council, with usually a very small financial turnover, has an annual independently-conducted Internal Audit. The scope and manner of the audit are contained in page 2 of the Internal Audit Report above, which has in recent years been conducted by trained auditors of the Suffolk Association of Local Councils. These auditors vary the elements of the Council's activities to be reviewed in detail each year based on feedback from the appointed External Auditors as to issues found nationally during the audit process.

**Members are required to assure themselves that the scope and manner of the Internal Audit satisfy their requirements, and that no other measures are needed at audit to ensure the Council's assets are protected.**

### **ITEM 8**

#### **To Re-Appoint the Suffolk Association of Local Councils as the Council's Internal Auditors**

If Members are assured that the current level, scope and manner of Internal Audit is sound, to re-appoint the Suffolk Association of Local Councils as their Internal Auditor for 2019/20

### **ITEM 9**

#### **To Adopt a Separate Statement of Internal Controls**

A draft for consideration is shown below:-

#### **Little Braxted Parish Council Statement of Internal Control *Scope of Responsibility***

Little Braxted Parish Council (the Council) is a local authority funded by public money and is responsible for ensuring its business is conducted in accordance with the law and proper standards and that public money is safeguarded, properly accounted for, used economically, efficiently and effectively.

In meeting this responsibility assurance is required that there is a sound system of internal control and that the Council's accountability framework is 'risk' based; proportionate to that risk and to the amounts of public money involved and to the stakeholders' need for assurance.

### ***The Purpose of the System of Internal Control.***

The system of internal control is designed to ensure that risks are managed to a reasonable and acceptable level forming part of an ongoing process designed to identify and prioritise the risks to the authority's policies, aims and objectives and to evaluate and manage those risks accordingly.

### ***The Internal Control Environment***

#### **The Council:**

- appoints a Chairman to be responsible for the smooth running of meetings and for ensuring that all Council decisions are lawful with the clerk's advice.
- reviews its obligations and objectives and approves budgets for the following year at its January meeting. This meeting also approves the level of precept for the following financial year.
- meets a minimum of 4 times each year and monitors progress against its aims and objectives.

#### **The Council Clerk to the Council/Responsible Financial Officer:**

- is appointed by the Council to act as the Council's advisor and administrator
- is the Council's Responsible Financial Officer and is responsible for administering the council's finances
- is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks
- ensures that the council's procedures, control system and policies are adhered to.

#### **Payroll Controls:**

- the clerk has a contract of employment with clear terms and conditions.
- Salary paid to agree with that approved by the Council.
- PAYE is being properly operated by the Council as an employer and monthly submission are made to HMRC under Real Time.

#### **Payments:**

- are reported to the Council for approval
- are made by cheque and signed by the clerk and 2 councillors (who also sign the relevant invoice and the counterfoil).

#### **Income**

- is banked in the Council's name in a timely manner and reported to the Council

### **Risk Assessments (Risk Management)**

- assessments are carried out in respect of actions, systems and controls are regularly reviewed.

### **The Internal Audit**

- is carried out by an independent Internal Auditor who reports to the Council on the adequacy of its records, procedures, systems, internal controls, regulations and risk management reviews.

### **Standing Orders**

- the Council has adopted the Model Standing Orders as recommended by N.A.L.C.

### **Financial Orders**

- the Council has adopted and reviews updates as necessary each year.

### **VAT**

- VAT payments are identified, recorded and reclaimed.

### **Petty Cash**

- The Council does not operate a Petty Cash system

### **Asset Register**

- the Council maintains a register of all material assets owned or in its care. The Clerk to update as and when necessary and to be approved annually.

### **Insurance**

- The Council's insurance provision is reviewed annually both in relation to its schedule of cover and also its value for money.

### **Code of Conduct**

- Each members must sign Acceptance of the Code and complete a Register of Interest form. Members to consider every items on the agenda and ensure that any interest is declared at the beginning of the meeting or before the matter is discussed.
- an item 'Declarations of Interest' will be placed on every agenda.
- Paragraph 12 (2) of the revised Model Code of Conduct has been adopted.

Reviewed date June 2019

Review date May 2020

**Members are recommended to agree this Statement of Internal Control**

## **ITEM 10**

### **To Appoint the Clerk as the Council's Responsible Financial Officer**

The Clerk has been the Council's Responsible Financial Officer since appointment but it is necessary to confirm the re-appointment on an annual basis.

### **Members are recommended to re-appoint the Clerk as the Council's Responsible Financial Officer**

## **ITEM 11**

### **To Adopt a Data Subject Access Procedure**

A draft policy and procedure is shown below:-

### **SUBJECT ACCESS REQUEST (SAR) POLICY**

#### **1. UPON RECEIPT OF A SAR, LITTLE BRAXTED PARISH COUNCIL (LBPC) WILL:**

- (a) Verify whether LBPC is the controller of the data subject's personal data. If it is not a controller, but merely a processor, LBPC will inform the data subject and refer them to the actual controller.
- (b) Verify the identity of the data subject; if needed, request any further evidence on the identity of the data subject.
- (c) Verify the access request; is it sufficiently substantiated? Is it clear to the data controller what personal data is requested? If not: request additional information.
- (d) Verify whether requests are unfounded or excessive (in particular because of their repetitive character); if so, LBPC may refuse to act on the request or charge a reasonable fee.
- (e) Promptly acknowledge receipt of the SAR and inform the data subject of any costs involved in the processing of the SAR.
- (f) Verify whether LBPC processes the data requested. If it does not process any data, inform the data subject accordingly. At all times make sure the internal SAR procedure is followed and progress can be monitored.
- (g) Ensure data will not be changed as a result of the SAR. Routine changes as part of the processing activities concerned are permitted.
- (h) Verify whether the data requested also involves data on other data subjects and make sure this data is filtered before the requested data is supplied to the data subject; if data cannot be filtered, ensure that other data subjects have consented to the supply of their data as part of the SAR.

#### **2. RESPONDING TO A SAR**

- (a) Little Braxted Parish Council will respond to a SAR within one month after receipt of the request:
  - (i) If more time is needed to respond to complex requests, an extension of another two months is permissible, provided this is communicated to the data subject in a timely manner within the first month;

- (ii) if the council cannot provide the information requested, it should inform the data subject on this decision without delay and at the latest within one month of receipt of the request.
- (b) If a SAR is submitted in electronic form, any personal data should preferably be provided by electronic means as well.
- (c) If data on the data subject is processed, make sure to include as a minimum the following information in the SAR response:
- (i) the purposes of the processing;
  - (ii) the categories of personal data concerned;
  - (iii) the recipients or categories of recipients to whom personal data has been or will be disclosed, in particular in third countries or international organisations, including any appropriate safeguards for transfer of data, such as Binding Corporate Rules or EU model clauses ;
  - (iv) where possible, the envisaged period for which personal data will be stored or, if not possible, the criteria used to determine that period;
  - (v) the existence of the right to request rectification or erasure of personal data or restriction of processing of personal data concerning the data subject or to object to such processing;
  - (vi) the right to lodge a complaint with the Information Commissioners Office (“ICO”);
  - (vii) if the data has not been collected from the data subject: the source of such data;
  - (viii) the existence of any automated decision-making, including profiling and any meaningful information about the logic involved, as well as the significance and the envisaged consequences of such processing for the data subject.
- (d) Little Braxted Parish Council will provide a copy of the personal data undergoing processing.

**Members are recommended to adopt the above Policy/Procedure**

### **ITEM 13**

#### **To Adopt a Procedure for Dealing with Data Breaches**

A draft procedure is shown below:-

#### **DATA SECURITY INCIDENT PROCEDURE**

##### **1. INTRODUCTION**

1.1 We have a responsibility to ensure that personal information is kept and used securely. If anything goes wrong and, for example, data is lost, stolen, misused, sent to the wrong address or inappropriately accessed or released, we equally have a responsibility to put things right.

1.2 All suspected information security incidents must be reported to the Data Protection Officer (DPO). This enables the DPO to conduct a full investigation, and to identify



areas of weakness and improvements that need to be made. It also enables the DPO to take a decision as to whether the incident should be reported to the Information Commissioner's Office as a data breach. The latter must be done within 72 hours of discovery, therefore all suspected incidents must be reported to the DPO as soon as they are discovered.

1.3 When sensitive information has been put at risk, but has not actually been lost, stolen, misused or inappropriately accessed or released, it may not be an incident requiring reporting to the Information Commissioner's Office however it is not good practice. The DPO will still put measures in place to prevent a reoccurrence.

1.4 All staff and Councillors must be made aware of this procedure.

## **2. PROCEDURE**

2.1 All identified incidents must be reported to the DPO as soon as they are detected. Even where there is some difference of opinion regarding breach, err on the side of caution and report it.

2.2 Upon detecting a breach, it is important to act quickly. In particular it is important to let the DPO know the following:

- i) The extent of the breach
- ii) The amount of information involved
- iii) The sensitivity of information involved

2.3 The DPO will investigate the incident and establish why it happened, whether or not it constitutes a breach and what remedial action is necessary.

2.4 The DPO will use their initial assessment to report the breach if it meets the necessary threshold for reporting to the Information Commissioner's Office within 72 hours of the discovery of the breach. If this is done after 72 hours, the DPO will provide an explanation for this.

2.5 The DPO will prepare an incident report containing the following:

- i) A timeline of dates and times concerning the incident
- ii) The potential for loss or damage to individuals, the parish council or any other body
- iii) What measures need to be taken and how quickly to address:-
  - a. Restoring any lost information to our custody or control
  - b. Whether to warn people about the loss, including who to warn and when. This may require a risk assessment.
  - c. Factors taken into account for deciding to report the loss to the Information Commissioner's Office.
  - d. Whether to report the loss to the Police.

2.6 The DPO will consider taking statements from those involved, especially where the quality of evidence may be lost through time or people may not be present for long.

2.7 The DPO will report any actions that need to be taken to prevent a reoccurrence of the breach and the parish council will ensure that these are implemented.

2.8 The DPO will write to any data subject(s) affected, if necessary dependant on the outcome of a risk assessment, and deal with any subsequent complaint. A standard letter template for this is in Appendix 1.

2.9 The DPO will also correspond as applicable with any member of the public reporting a breach.

2.10 The DPO will deal with any correspondence from the Information Commissioner's Office, providing any further information requested and implementing any recommendations.

## **APPENDIX 1**

Letter to notify that personal data has been breached

I write to you to bring to your attention a breach of the Data Protection Act that unfortunately involves your personal data.

As you would imagine we have taken this matter very seriously and are investigating the matter / have concluded our investigation into it.

The facts in this matter are <give brief description of what has happened, eg a letter intended for you was sent to another individual because of an administrative error. The other individual immediately notified me on receipt and returned the letter.>.

I am unable for reasons of confidentiality to go into details of my investigation, however I am able to tell you that you <state what remedial action(s) have been carried out / what has been to prevent a reoccurrence, without breaching confidentiality>

If you have any questions or concerns regarding this letter, please get in touch with me or alternatively speak to your social worker who is aware of the situation.

I would again like to apologise for the incident of which you were no doubt unaware.

Yours sincerely,

## **APPENDIX 2**

Letter in response to notification by service user

Thank you for your letter / telephone call of <date> bringing the incident whereby <state what has happened> to our attention. We are obliged to you for acting in such a responsible way in contacting us.

As you would imagine we have taken this matter very seriously and I have concluded our investigation into it.

The facts in this matter are <give brief description of what has happened, eg a letter intended for another individual was sent to you because of an administrative error>.

I am unable for reasons of confidentiality to go into details of my investigation, however I am able to tell you that you <state what remedial action(s) have been carried out / what has been to prevent a reoccurrence, without breaching confidentiality>

I hope this letter has allayed your fears as to the integrity of your own information and documents and can I again thank you for bringing this case to our attention enabling us to take appropriate action.

Yours sincerely,

**Members are recommended to adopt this procedure outlined above**

### **ITEM 13**

#### **To Adopt a Data Retention and Disposal Policy**

A draft policy is shown below:-

#### **Parish Council Data Retention Policy**

The Parish Council recognises that the efficient management of its records is necessary to comply with its legal and regulatory obligations and to contribute to the effective overall management of the Parish Council.

This policy applies to all records created, received or maintained by the Parish Council in the course of carrying out its functions. Records are defined as all those documents which facilitate the business carried out by the Parish Council and which are thereafter retained (for a set period) to provide evidence of its transactions or activities. These records may be created, received or maintained in hard copy or electronically.

A small percentage of the Parish Council's records will be selected for permanent preservation as part of the Council's archives and for historical research.

#### **Responsibilities**

The Parish Council has a corporate responsibility to maintain its records and record management systems in accordance with the regulatory environment. The person with the overall responsibility for the implementation of this policy is the Clerk to the Parish Council, and the Clerk is required to manage the Council's records in such a way as to promote compliance with this policy so that information will be retrieved easily, appropriately and in a timely manner.

## Retention Schedule

Under the Freedom of Information Act 2000, the Parish Council is required to maintain a retention schedule listing the record series which it creates in the course of its business. The retention schedule lays down the length of time which the record needs to be retained and the action which should be taken when it is of no further administrative use.

The Clerk is expected to manage the current record keeping systems using the retention schedule and to take account of the different retention periods when creating new record keeping systems. This retention schedule refers to record series regardless of the media in which they are stored.

## Retention of Documents

Document	Minimum Retention	Reason
Minute Book	Indefinite	Archive
Annual Accounts	Indefinite	Archive
Annual Return	Indefinite	Archive
Bank Statements	7 years	Audit/management
Cheque book stubs	Last completed audit	Management
Paying in books	Last completed audit	Management
Quotations	7 years	Audit
VAT records	7 years	Audit/VAT
Paid invoices	7 years	Audit/VAT
Salary records	7 years	Audit
Tax & NI records	7 years	Audit
Insurance policies	Whilst Valid	Audit
Certificate of Employers Liability	Whilst Valid	Audit/legal
Certificate of Public Liability	Whilst Valid	Audit/legal
Assets register	Indefinite	Audit
Deeds and leases	Indefinite	Audit

## Planning Applications

All planning applications and relevant decision notices are available at Maldon Borough Council. There is no requirement to retain duplicates locally. All Parish Council recommendations in connection with these applications are recorded in the Council minutes and are retained indefinitely. Correspondence received in connection with applications will be retained as stated below:

Declarations of acceptance	Term of Office + 1 year
Members register of interests' book	Term of Office + 1 year
Complaints	1 year
Routine correspondence and e-mails	6 months
General Information	3 months

## Disposal procedures

All documents that are no longer required for administrative reasons should be shredded and disposed of.

**Members are recommended to adopt this policy outlined above.**

**ITEM 14  
To Agree the Governance Statement in the Annual Return**

**Section 1 – Annual Governance Statement 2018/19**

We acknowledge as the members of:

LITTLE BRAXTED PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, that:

	Agreed		Yes means that the authority:
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of the authority to conduct its business or manage its finances.	✓		has only done what it has the legal power to do and has complied with Proper Practices in doing so.
4. We provided proper opportunity during the year for the exercise of 'election' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		during the year gave all persons interested the opportunity to inspect and ask questions about the authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage these risks, including the introduction of internal controls and/or external insurance cover where required.	✓		considered and documented the financial and other risks it faces and dealt with them properly.
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9. (For local councils only) Trust funds including charitable, in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A. has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets should be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

Signed by the Chairman and Clerk of the meeting where approval was given:

and recorded as minute reference:

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)  
Authority web address

**Members are required to answer the statements on the form for the Chairman and Clerk to sign**

**ITEM 15**

**To Receive, Agree and Sign the Annual Return to the External Auditor**

Section 2 – Accounting Statements 2018/19 for

LITTLE BRAXTED PARISH COUNCIL

	The year		Notes and guidance
	31 March 2018	31 March 2019	
1. Balances brought forward	2668	5390	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	3125	3274	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	4350	24201	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	2377	2506	Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employee and employer), pension contributions and employment expenses.
5. (-) Loan interest/capital repayments	—	—	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	2376	2721	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	5390	27637	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	5390	27637	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>
9. Total fixed assets plus long term investments and assets	4804	4804	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	—	—	The outstanding capital balance as at 31 March of all loans from third parties (including FWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2019 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.  
Signed by Responsible Financial Officer before being presented to the authority for approval

Date

I confirm that these Accounting Statements were approved by this authority on this date:

as recorded in minute reference:

Signed by Chairman of the meeting where the Accounting Statements were approved

**Members are required to approve the signing of this document which has been audited by the Internal Auditor**

## **ITEM 16**

### **To Agree the Council's Policy for Dealing with the Press/Media**

A draft policy is shown below:-

#### **Introduction**

The purpose of this policy is to guide both Councillors and Officers of the Council in their relations with the Press and Media, in such a way as to ensure the smooth running of the Council.

This policy does not seek to be either prescriptive or comprehensive but sets out to provide guidance on how to deal with some of the practical issues that may arise when dealing with the Press and Media.

Above everything else, Councillors must observe the Council's Code of Conduct whenever they conduct the business of the authority, conduct the business of the office to which they have been elected/appointed or act as a representative of the authority.

#### **Clerk and Officers of the Council**

The Clerk as the Proper Officer of the Council is authorised to receive all communications from the Press and Media and to issue Press Statements on behalf of the Council, in consultation with the Chair. In the absence of the Clerk, media communications will be handled by the Chair. In the absence of both of these officers, enquirers will be referred to the Vice Chair who will act as the spokesperson for the purposes of this element of the policy. All communications made by the Clerk will relate to the stated business and day to day management of the activities or adopted policy of the Council.

The Clerk is not expected or authorised to speculate on matters that have not been considered by the Council. Where such questions are put to the Clerk the enquirer should be referred to the Chair / Vice Chair or Council as considered appropriate. No other officer of the Council, unless authorised by the Clerk or the Chair, is permitted to speak or communicate with the Press and Media on any matter affecting the Council or its business.

#### **Councillors**

A Councillor must not disclose information that is of a confidential nature. This includes any discussion with the press on any matter which has been discussed under confidential items on Council or Committee agendas or at any other private briefing. A Councillor should act with integrity at all times when representing or acting on behalf of the Council. Should the media wish to discuss an issue that is, or likely to be, subject to legal proceedings, then legal advice should be sought before any response is made.



When speaking or providing written material to the Press and Media, Councillors should make clear the capacity in which they are providing the information. For example: – as Chairman, as an individual (i.e. letter to press for publication)

Never use the prefix “Councillor” when writing to the press as an individual or refer to your position on the Council. This implies you are stating Council policy. A copy of any written material sent to the Press and Media by a Councillor, as representing the Council, must be forwarded to the Clerk.

Take particular care if the press or media approach you for comment on a controversial subject, and do not be led into stating something you did not really mean to say. If unsure about any particular policy, simply state “no comment” and ask the press to contact the Council Office.

Councillors should be aware that case law states that the role of Councillor overrides the rights to act as an individual. This means that Councillors should be careful about expressing individual views to the press or media, whether or not they relate to matters of Council business. Councillors can talk to the media but must ensure that it is clear that the opinions given were their own and not necessarily those of the council. Councillors also have an obligation to respect Council policy once made and whilst it may be legitimate for a Councillor to make clear that he or she disagreed with a policy and voted against it (if this took place in an open session), they should not seek to undermine a decision through the press.

A Councillor should not raise matters relating to the conduct or capability of an Officer at meetings held in public or before the press.

### **Dealing with the Press**

When dealing with the Press verbally, members and officers should be aware of the following:

- Be informed and certain of all your facts
- Ensure that when making comments on behalf of the Parish Council that you are aware what Council Policy is and that your comments reflect that policy.
- Only discuss items that are in the public domain.
- Be aware of Data Protection laws.
- Be calm
- Ensure that your comments and views will not bring the Council, its Councillors or its staff into disrepute and ensure that comments are neither libellous nor slanderous.

### **Social Media**

In their use of social media (Facebook, Twitter email, etc) Councillors and Officers must at all times observe the principles stated in this policy.

**Members are recommended to adopt this policy**

## **ITEM 17**

### **To Consider Re-Consulting on Housing Needs**

At the Annual Parish Meeting residents expressed a demand for the Housing Needs Survey to be re-issued, with clarification and potentially further questions, to confirm the need identified in the survey conducted in 2017.

Since that meeting the sole landowner willing to offer land without charge for a rural exception site development in the Parish, having been subject to personal attacks on his character and reasons for the offer, has withdrawn that offer. However, the withdrawal of the offer to grant a site gratis does not in itself exempt Maldon District Council using its powers of compulsory purchase to acquire land for a rural exception site should the need be proven.

The Council has obligations, but not a duty, to listen both to those who have, quietly away from public meetings, expressed and re-affirmed their housing needs, and those who have campaigned vigorously against a rural exception scheme. Given the experience in other Parishes that the nearer a scheme came to fruition, the greater the number of residents identifying a need, it may be considered better to re-run the Housing Needs Survey, with oversight of the revised questionnaire by a small panel independent of the Parish Council but still guided by RCCE in order to ensure the survey results are accepted by Maldon District Council. The cost could be mainly met from the balance of the Parish Plan monies but would require a small increase in Council Tax in 2020/21 to recover monies to balances.

### **Members are to determine future progress**

## **ITEM 18**

### **To Receive an Update on Further HGV Restriction Notices, Witham Road**

The Parish Council requested Essex County Council to investigate the areas of Witham Road and Little Braxted Road, as residents were raising concerns over HGV usage of the lane.

A validating engineer has now visited the site, and made the following comments:

“There is sufficient signage at the entrance to Little Braxted Lane. From Witham and Little Braxted the only place that you could consider additional signage at the end of School House Lane, but this would be duplicated by the existing signage in Witham Road”

It is thought that there is sufficient signage and as such it is recommended not to proceed with this request.”

### **Members are to note this response**

**ITEM 19**To receive a financial statement as of 30<sup>th</sup> April 2019**Income**

Date	Document reference	From	In Respect of	General Administration £	War Memorial £	Other £	VAT £	Total £
23/04/2019		HM Revenue & Customs	VAT Refund				£ 164.10	£ 164.10
<b>Total for Year</b>				<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 164.10</b>	<b>£ 164.10</b>

**Expenditure**

Date	Document Reference	Invoice Reference	Payable To	In Respect of	Clerk's Salary £	Elections £	Subscriptions £	Audit Fees £	Insurance £	War Memorial £	Information Commissioner £	Housing Needs Survey	Litter Picking £	Other £	Total Net of VAT £	VAT £	Total £
23/04/2019	554		G N Mussett	Clerk's Salary	£ 125.15										£ 125.15		£ 125.15
23/04/2019	555		H Bendall	Litterpicking									£ 41.60		£ 41.60		£ 41.60
23/04/2019	556		EALC	Annual Subscription			£ 63.74								£ 63.74		£ 63.74
23/04/2019	557		G N Mussett	Printer ink and paper								£ 35.42			£ 35.42	£ 7.08	£ 42.50
<b>Total for Year</b>					<b>£ 125.15</b>	<b>£ -</b>	<b>£ 63.74</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 35.42</b>	<b>£ 41.60</b>	<b>£ -</b>	<b>£ 265.91</b>	<b>£ 7.08</b>	<b>£ 272.99</b>

## Income/Expenditure Against Budget

<b>BUDGET ANALYSIS</b>						
<b>2019/20</b>	<b>Budget</b>		<b>Figures are net of VAT</b>			
<b>Item</b>	<b>£</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Income</b>	<b>%age Budget Sp</b>	<b>Notes</b>
Clerk's Salary	£ 1,900.00		£ 125.15		6.6%	
Subscriptions	£ 65.00		£ 63.74		98.1%	
Audit Fees	£ 105.00		£ -		0.0%	
Insurance	£ 350.00		£ -		0.0%	
War Memorial	£ 375.00	£ 331.00	£ -	£ -	0.0%	
Information Commissioner	£ 55.00		£ -		0.0%	
Grass Cutting	£ 400.00		£ -		0.0%	
Hall Hire	£ 360.00		£ -			
Transparency Fund						Restricted funds
Other	£ 200.00		£ -		0.0%	
Election Fees	£ 90.00					
Remembrance Day Parade	£ 200.00		£ -		0.0%	
Parish Plan						Restricted funds
Village Fete						Restricted funds
Litterpicking	£800	£ 800.00	£ 41.60		5.2%	Restricted funds
Housing Needs Survey			£ 35.42			Restricted funds
Defibrillator						Restricted funds
Precept		£ 3,600.00		£ -		
Neighbourhood Watch Meetings			£ -			Restricted funds
Data Protection Officer			£ -			
VAT Refund		£ 180.00		£ 164.10	91.2%	
<b>Totals net of VAT</b>	<b>£ 4,900.00</b>	<b>£ 4,911.00</b>	<b>£ 265.91</b>	<b>£ 164.10</b>		

# Bank Reconciliation



BARCLAYS

BARCLAYS BANK PLC  
125 RIVER STREET  
LONDON EC3R 6DP

BAR CLAYTON MUSSETT  
2, FRIARZOR CLOSE  
WITHAM  
CAMBS CB23 2HS

LITTLE BRATED FINISH



BAR CLAYTON MUSSETT  
2, FRIARZOR CLOSE  
WITHAM CB23 2HS

## Your Community Account

Date	Description	Money out £	Money in £	Balance £
30 Mar	Start Balance			38,481.75
1 Apr	Cheque issued for 1000	123.12		38,358.63
4 Apr	Cheque issued for 1000	157.43		38,201.20
7 Apr	Cheque issued for 1000	200.00		37,999.20
	Cheque issued for 1000	284.89		37,714.31
15 Apr	Cheque issued for 1000	49.26		37,665.05
23 Apr	Direct Credit from HMRC Ltd for 1000000000		104.10	37,769.15
30 Apr	Cheque issued for 1000	125.10		37,644.05
	Cheque issued for 1000	42.91		37,601.14
30 Apr	Balance carried forward			37,601.14
	<b>Total Payments/Receipts</b>	<b>983.09</b>	<b>104.10</b>	

## At a glance

30 Mar - 30 Apr 2019

Start balance	£38,481.75
Money out	£983.09
+ Commisal charges	£42.90
Money in	£104.10
+ Direct Credit	£1000.00
<b>End balance</b>	<b>£37,601.14</b>

<b>As at 31/03/19</b>	
Petty Cash	£ 0.58
Barclays Bank	£ 28,451.75
<b>Total</b>	<b>£ 28,452.33</b>
Less Uncashed Cheques	-£ 815.44
<b>Total</b>	<b>£ 27,636.89</b>
Add Income for year	£ 164.10
Less Expenditure for year	-£ 272.99
<b>Total</b>	<b>£ 27,528.00</b>
<b>As at 30/4/19</b>	
<b>Represented by</b>	
Petty Cash	£ 0.58
Barclays Bank	£ 27,632.76
<b>Total</b>	<b>£ 27,633.34</b>
Less Uncashed Cheques	-£ 105.34
<b>Total</b>	<b>£ 27,528.00</b>

Bank of England (BoE) authorised by Prudential Regulation Authority and regulated by the Financial Conduct Authority and Prudential Regulation Authority. Branch located at 125 RIVER STREET, LONDON EC3R 6DP.

