



Little Braxted Parish Council

You are hereby summoned to attend the Meeting of Little Braxted Parish Council to be held virtually on Thursday 29th April 2021 at 6.30 p.m.

Gordon Mussett
Parish Clerk
21st April 2021

To join this meeting at 6.30pm:-

<https://us04web.zoom.us/j/76431371967?pwd=TmFJbG9YdjIhbnFUSU5RSkZUN09tdz09>

If it continues beyond 7.00pm rejoin here:-

<https://us04web.zoom.us/j/72177711779?pwd=U1Blc3RhazVMTXp4SkM4NmM3TzFwZz09>

And if beyond 7.30pm rejoin again here:-

<https://us04web.zoom.us/j/75261119141?pwd=VDI3QnE3M3Jxd2hnbVBWmjFjRllmZz09>

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 20th January 2021

To agree and approve the minutes of the meeting held on 20th January 2021 as a true record

5. To Co-opt Two Councillors to Fill The Vacancies

To Co-opt two Councillors to fill The vacancies

6. To Invite Members of the Public to speak on Matters Regarding and Affecting the Parish

7. To receive a financial statement as of 31st March 2021 - attached

To receive a financial statement as of 31st March 2021

8. To Approve the following payments:-

To approve the following payments to be signed at the meeting:-

Document Reference	Payable To	In Respect of	£
633	G N Mussett	Clerk's Salary	£73.16
634	CANCELLED		
635	H Bendall	Litterpicking	£54.04
636	G N Mussett	Clerk's Salary	£96.33
637	H Bendall	Litterpicking	£43.35
638	Information Commissioner	Registration Fee	£40.00
639	G N Mussett	Clerk's Salary	£96.33
640	H Bendall	Litterpicking	£43.35
641	HMRC	Tax/NI	£226.00

9. To Receive and Action as Appropriate the Internal Audit Report for the Year Ended 31st March 2021 - Attached

To receive and action as appropriate the internal audit report for the year ended 31st March 2021

10. To Agree the Governance Statements Within the Annual Governance and Accountability Return (attached)

To agree the Governance Statements within the Annual Governance and Accountability Return

11. To Agree the Financial Statements Within the Annual Governance and Accountability Return (attached)

To agree the Financial Statements within the Annual Governance and Accountability Return

12. To Declare the Authority as Exempt from a Limited Assurance Review Audit - Attached

To declare the authority as exempt from a limited assurance review audit

13. To Discuss Planning Issues

To discuss planning issues

14. Clerks Report – for Information

- a. An update on the A12 widening
- b. An update on the A120 to A12 scheme
- c. Meetings between 7th May and 21st June 2021

15. Closure

ITEM 6To receive a financial statement as of 31st March 2021**INCOME**

Date	Document reference	From	In Respect of	General Administration £	War Memorial £	Other £	VAT £	Total £
08/04/2020		HMRC	VAT Refund				252.83	£ 252.83
23/04/2020		Maldon District Council	Precept	£ 3,950.00				£ 3,950.00
12/01/2021		Wickham Bishops PC	Contribution towards War Memorial and Remembrance Day		£ 339.26	£ 90.97	£ -	£ 430.23
14/01/2021		Essex Community Foundation	Litterpicking Grant			£ 2,500.00		£ 2,500.00
03/02/2021		Great Braxted PC	Contribution towards War Memorial and Remembrance Day		£ 61.21	£ 16.41		£ 77.62
Total for Year				£ 3,950.00	£ 400.47	£ 2,607.38	£ 252.83	£ 7,210.68

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 £
22/04/2020	604		H Bendall	Litterpicking April									£ 41.60		£ 41.60		£ 41.60
22/04/2020	605		G N Mussett	Clerk's Salary April	£ 125.15										£ 125.15		£ 125.15
															£ -		£ -
22/04/2020	606	12558	EALC	Annual Subscription			£ 66.72								£ 66.72		£ 66.72
22/04/2020	607		BHIB	Insurance Premium					£ 317.38						£ 317.38		£ 317.38
11/05/2020	608		McAfee	Antivirus										£ 74.99	£ 74.99	£ 15.00	£ 89.99
21/05/2020	609		SALC	Internal Audit Fee				£ 105.00							£ 105.00	£ 21.00	£ 126.00
21/05/2020	610		G N Mussett	Clerk's Salary May	£ 93.95										£ 93.95		£ 93.95
21/05/2020	611		H Bendall	Litterpicking May									£ 50.10		£ 50.10		£ 50.10
27/06/2020	612		H Bendall	Litterpicking - June									£ 41.60		£ 41.60		£ 41.60
27/06/2020	613		G N Mussett	Clerk's Salary June	£ 93.95										£ 93.95		£ 93.95
27/06/2020	614		HMRC	PAYE/NI	£ 156.00								£ 33.20		£ 189.20		£ 189.20
21/07/2020	615		H Bendall	Litterpicking - July									£ 41.60		£ 41.60		£ 41.60
21/07/2020	616		G N Mussett	Clerk's Salary July	£ 93.95										£ 93.95		£ 93.95
04/08/2020	617		PKF Littlejohn	External Audit Fee				£ 200.00							£ 200.00	£ 40.00	£ 240.00
23/08/2020	618		G N Mussett	Clerk's Salary August	£ 93.95										£ 93.95		£ 93.95
23/08/2020	619		H Bendall	Litterpicking August									£ 50.10		£ 50.10		£ 50.10
24/09/2020	620		H Bendall	Litterpicking September									£ 41.60		£ 41.60		£ 41.60
24/09/2020	621		G N Mussett	Clerk's Salary September	£ 93.95										£ 93.95		£ 93.95
24/09/2020	622		HMRC	Tax/NI	£ 187.20								£ 33.20		£ 220.40		£ 220.40
30/09/2020	623		Community Action Suffolk	Website Hosting										£ 50.00	£ 50.00	£ 10.00	£ 60.00
21/10/2020	624		H Bendall	Litterpicking									£ 64.12		£ 64.12		£ 64.12
21/10/2020	625		G N Mussett	Clerk's Salary October	£ 110.63										£ 110.63		£ 110.63
21/11/2020	626		H Bendall	Litterpicking									54.04		£ 54.04		£ 54.04
21/11/2020	627		G N Mussett	Clerk's Salary November	£ 96.33										£ 96.33		£ 96.33
21/11/2020	628		Maldon District Council	Road Closure notice										£ 115.84	£ 115.84	£ 23.17	£ 139.01
25/11/2020	629		Goodlife Countryside Services	Grass Cutting						£ 350.00				£ 380.00	£ 730.00		£ 730.00
14/12/2020	630		H Bendall	Litterpicking									£ 43.35		£ 43.35		£ 43.35
14/12/2020	631		G N Mussett	Clerk's Salary December	£ 96.33										£ 96.33		£ 96.33
14/12/2020	632		HMRC	Tax/NI	£ 201.60								£ 40.00		£ 241.60		£ 241.60
08/03/2021	633		G N Mussett	Clerk's Salary January	£ 73.16										£ 73.16		£ 73.16
08/03/2021	634		CANCELLED												£ -		£ -
08/03/2021	635		H Bendall	Litterpicking January									£ 54.04		£ 54.04		£ 54.04
08/03/2021	636		G N Mussett	Clerk's Salary February	£ 96.33										£ 96.33		£ 96.33
08/03/2021	637		H Bendall	Litterpicking February									£ 43.35		£ 43.35		£ 43.35
08/03/2021	638		ICO	Data Protection Registration							£ 40.00				£ 40.00		£ 40.00
08/03/2021	639		G N Mussett	Clerk's Salary March	£ 96.33										£ 96.33		£ 96.33
08/03/2021	640		H Bendall	Litterpicking March									£ 43.35		£ 43.35		£ 43.35
08/03/2021	641		HMRC	Tax/NI	£ 191.40								£ 34.60		£ 226.00		£ 226.00
Total for Year					£1,900.21	£ -	£ 66.72	£ 305.00	£ 317.38	£ 350.00	£ 40.00	£ -	£ 709.85	£ 620.83	£ 4,309.99	£ 109.17	£ 4,419.16

Budgetary Comparison

2020/21	Budget		Figures are net of VAT					
Item	£	Income £	Expenditure £	Income	%age Budget Sp	Notes		
Clerk's Salary	£ 1,900.00		£ 1,900.21		100.0%			
Subscriptions	£ 65.00		£ 66.72		102.6%			
Audit Fees	£ 105.00		£ 305.00		290.5%			
Insurance	£ 350.00		£ 317.38		90.7%			
War Memorial	£ 375.00		£ 350.00	£ 400.47	-13.5%			
Information Commissioner	£ 55.00		£ 40.00		72.7%			
Grass Cutting	£ 400.00		£ 380.00		95.0%			
Hall Hire	£ 360.00							
Transparency Fund			£ 74.99			Restricted funds		
Other	£ 200.00				0.0%			
Election Fees	£ 90.00		£ -		0.0%			
Remembrance Day Parade	£ 200.00		£ 115.84	£ 90.97	12.4%			
Parish Plan						Restricted funds		
Village Fete						Restricted funds		
Litterpicking	£800		£ 709.85	£ 2,500.00	88.7%	Restricted funds	Money in reserves to offset this spend	
Housing Needs Survey						Restricted funds	Money in reserves to offset this spend	
Defibrillator						Restricted funds		
Precept		£ 3,950.00		£ 3,950.00				
Neighbourhood Watch Meetings						Restricted funds		
Data Protection Officer								
Website Hosting	£ -	£ -	£ 50.00					
Bridge Repairs						Restricted funds	Money in reserves to offset this spend	
VAT Refund		£ 180.00		£ 252.83	140.5%			
Totals net of VAT	£ 4,900.00	£ 4,130.00	£ 4,309.99	£ 7,194.27				
VAT		£ -	£ 109.17	£ -				
Totals inc VAT		£ 4,130.00	£ 4,419.16	£ 7,194.27				

BANK RECONCILIATION



MR & MRS JESSIE MARRIOTT
LITTLE WOODS FARM LONDON
31 DENING CLOSE
STYAMON
CR2 3 4H

LETTER REQUESTED FROM
CLARENCE

Start Date: 26/07/20
Account No: 201988001
Sort Code: 200001
Branch: WOODGREEN
Account Name: JESSIE MARRIOTT
Mobile: 07700 149120

Your Community Account

Date	Description	Withdrawal	Deposit	Balance
22 Feb	Start Balance			4,321.98
14 Mar	✓ Cheque cleared for cash	19.14		4,302.84
	✓ Cheque cleared for cash	14.54		4,288.30
	✓ Cheque cleared for cash	16.10		4,272.20
	✓ Cheque cleared for cash	10.14		4,262.06
	✓ Cheque cleared for cash	45.10		4,216.96
	✓ Cheque cleared for cash	36.10		4,180.86
21 Mar	✓ Cheque cleared for cash	11.10		4,169.76
19 Mar	✓ Cheque cleared for cash	1.00		4,168.76
31 Mar	Balance carried forward			4,148.80
	Total Represented by	€1		

At a glance

27 Feb - 31 Mar 2021

Start Balance	€4,321.98
Payments	€217.76
€1 Commission Charge	€0.00
Interest	€0.00
€1 Cheque cleared for cash	€0.00
End Balance	€4,148.80

Not valid for digital transactions in the Payment Protection Compensation Scheme

As at 31/03/20	
Petty Cash	€ 0.58
Barclays Bank	€ 3,478.74
Total	€ 3,479.32
Less Uncashed Cheques	€ 901.96
Total	€ 2,577.37
Add Income for year	€ 7,210.68
Less Expenditure for year	-€ 4,419.16
Total	€ 5,368.89

As at 31/03/21	
Represented by	
Petty Cash	€ 0.58
Barclays Bank	€ 5,348.80
Total	€ 5,349.38
Plus unrepresented cheques	€ 19.51
Less Uncashed Cheques	€ -
Total	€ 5,368.89

ITEM 9

To Receive and Action as Appropriate the Internal Audit Report for the Year Ended 31st March 2021

To internal audit report for the year ended 31st March 2021 is shown below. Other than the failure to publish a website accessibility statement on their website in line with Regulations (which is being addressed) there are no matters to note.

Members are recommended to note the receipt of the report

Internal Audit Report for Little Braxted Parish Council for the year ended 31st March 2021

Clerk	Mr G Mussett
RFO (if different)	-
Chairperson	Kit Speakman
Precept	£ 3,950
Income	£ 7,210.68
Expenditure	£ 4,419.16
General reserves	£2,268.62
Earmarked reserves	£3,100.27
Audit type	Annual
Auditor name	Linda Harley

Introduction

The primary objective of internal audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council. To achieve this SALC 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

Methodology

When conducting the audit, the internal auditor 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 2020/21 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 complies
- review the operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned

Section 1 – proper bookkeeping		
The internal auditor will look at the methods and processes used to manage the council's accounts and in particular that it provides clear data for reporting and monitoring purposes. This includes checking information is accurate, kept up to date, referenced and verified.		
Evidence		<i>Internal auditor commentary</i>
<i>Is the ledger maintained and up to date?</i>	Yes	The council uses an excel spreadsheet to form the basis of their accounting system. It provides data for analysis allowing the RFO to produce clear financial management reports.
<i>Is the cash book up to date and regularly verified?</i>	Yes	The cashbook is kept up to date and provides good evidence to support the council's underlying statements.
<i>Is the arithmetic correct?</i>	Yes	Accounting records were spot checked – they are well maintained and clearly identify expenditure and income at any given point.
<i>Additional comments: The Council shows good practice by referencing each payment and giving details of the service/product provided.</i>		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council carried out its annual review of both Standing Orders and Financial Regulations and in particular check if these are based on NALC'S latest model which include legislative changes.		
Evidence		<i>Internal auditor commentary</i>
Have Standing Orders been adopted, up to date and reviewed annually?		At the meeting on 26/5/20 the Council carried out an annual review of its Standing Orders. Use of the Model Standing Orders (produced by NALC 2018). Comment: Council need to update the figures under items 18 (f) and (g) relating to Financial Controls and Procurement.
Are Financial Regulations up to date and reviewed annually?	Yes	At the meeting on 26/5/20 the Council carried out an annual review of its Financial Regulations. Use of the Model Financial Regulations (produced by NALC IN 2019). Comment: Council may wish to include under item 11 the thresholds for public service contracts which are currently: a) For public supply and public service contracts £189,330. b) For public works contracts £4,733,252
Has the Council properly tailored the Financial Regulations?	Yes	The Financial Regulations have been properly tailored to the Council.
Has the Council appointed a Responsible Financial Officer (RFO)? ¹	Yes	The clerk was appointed as the RFO at the meeting of 26/5/20
<i>Additional comments:</i> The council publishes its Financial Regulations and Standing Orders on their website www.littlebraxted.essexonline.net		

¹ Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
The internal auditor will specifically check bank reconciliation including credit/debit cards and management approval processes and evidence that internal Financial Regulations (FO) are being followed. The internal auditor will examine how regular payments are managed and specifically seek evidence that these have been brought back to the Council for verification purposes especially where the actual payment made differs from the amount previously agreed. VAT should be clearly identified including evidence that claims have been correctly managed. The internal auditor will check if the Council has a clear understanding on eligibility in relation to the General Power of Competence and that s.137 has been correctly applied and managed.		
Evidence		<i>Internal auditor commentary</i>
Is there supporting paperwork for payments with appropriate authorisation?	Yes	A selection of expenditure items were made and cross-checked against the cash book, invoices and bank statements. At each full council meeting a list of payments is presented to ensure formal approval of expenditure and this is correctly minuted. All invoices are initialled by 2 members. This demonstrates good practice in that there are measures in place that help safeguard public money supported by a straight forward and clear audit trail for each payment.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	Internet banking is not used by the Council
Is VAT correctly identified, recorded and claimed within time limits?	Yes	VAT is identified in the cashbook and reclaimed annually. The sum of £109.17 being reclaimed for the audit year to 31/3/20 Comment: Council may wish to note that any VAT reclaimed must be supported by an invoice payable to Little Braxted Parish Council
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? ²	Yes	The council has confirmed eligibility criteria to enable it to exercise the General Power of Competence and has adopted the same at its meeting on 21/11/19

² Localism Act

Are payments under s.137 ³ separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	The Council has adopted the General Power of Competence
Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The Council does not have any loans with the Public Works Loan Board
<i>Additional comments:</i>		

Section 4 – Risk management		
The internal auditor will expect to find evidence of the management of risks from identification of what those are for each individual Council through to how these will be managed and the controls in place to mitigate these and that these have been approved by the Council.		
Evidence		Internal auditor commentary
<i>Is there evidence of risk assessment documentation?</i>	Yes	This was considered for the period under review at the meeting of the council on 20/1/21 and covers in general terms the matters which could prevent a smaller relevant body from functioning
<i>Is there evidence that risks are being identified and managed?</i>	Yes	Risks are identified through a comprehensive risk assessment document. The Council is not responsible for play equipment
<i>Does the Council have appropriate and adequate insurance cover in place for employment, public liability and fidelity guarantee and has been reviewed on an annual basis?</i>	Yes	General insurance for the period under review shows core cover for the fixed assets. Fidelity Guarantee cover is £250,000 which given the current balances held by the Council is within the recommended guidelines. Both Public Liability cover and Employers Liability cover is held for £10 million

³ Section 137 of the Local Government Act 1972 ("the 1972 Act") enables local councils to spend a limited amount of money for purposes for which they have no other specific statutory expenditure. The basic power is for a local council to spend money (subject to the statutory limit – of £8.12 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

		The Council's insurance cover was reviewed at their meeting on 26/5/20 and there is a minute to show the cover was considered appropriate
<i>Evidence that internal controls are documented and regularly reviewed⁴</i>	Yes	The internal control document was reviewed by the Council at the meeting of 26/5/20
<i>Evidence that a review of the effectiveness of internal audit has been carried out during the year⁵</i>	Yes	The effectiveness of internal audit was discussed by full Council and approved at a meeting on 26/5/20
<i>Additional comments:</i>		

⁴ Accounts and Audit Regulations

⁵ Governance and Accountability Guide

Section 5 – Budgetary controls		
The internal auditor will seek verification that budgets are properly prepared, agreed and monitored. In particular they will look for evidence of good practice in that the key stages of the budgetary process have been followed		
Evidence		Internal auditor commentary
<i>Verify that budget has been properly prepared and agreed</i>	Yes	The budget for the year 2020/21 in the sum of £3950 was approved by full Council at a meeting on 26/1/2019
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	Yes	The precept was set at £3950 and formally approved at a meeting of full Council on 26/1/2019
<i>Regular reporting of expenditure and variances from budget</i>	Yes	Income and expenditure are included within the documentation published on the website and accords with the Council's own Standing Orders.
<i>Reserves held – general and earmarked⁶</i>		The Council's final accounts show general reserves in the sum of £2,268.62 with earmarked reserves in the sum of £3,100.27
<i>Additional comments:</i>		

⁶ In accordance with proper practices, the generally accepted minimum level of a Smaller Authority's General Reserve is that this should be maintained at between three (3) and twelve (12) months of Net Revenue Expenditure

Section 6 – income controls		
The internal auditor will seek evidence to ensure income is correct managed – recorded, banked and reported and test mechanisms used to achieve this.		
Evidence		Internal auditor commentary
<i>Is income properly recorded and promptly banked?</i>	Yes	A number of items of income were cross-checked against the cash book and bank statement and found to be in order. In accordance with proper practices the Responsible Financial Officer ensures that accounting records contain day to day entries of all sums of money and that income received is promptly banked. Income is reported to Council in accordance with the Council's Standing Orders The Council received precept of £3950 during the year under review The Council has not received any funds under the Community Infrastructure Levy.
<i>Is income reported to full council?</i>	Yes	
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	Yes	
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?⁷</i>	N/A	
<i>Is CIL income reported to the council?</i>	N/A	
<i>Does unspent CIL income form part of earmarked reserves?</i>	N/A	
<i>Has an annual report been produced?</i>	N/A	
<i>Has it been published on the authority's website?</i>	N/A	
<i>Additional comments:</i>		

⁷ Community Infrastructure Levy Regulations 2010

Section 7 – petty cash The Internal Auditor will seek evidence that the Council has followed its own policies, procedures and verification processes and that these are up to date.		
Evidence		Internal auditor commentary
<i>Is petty cash in operation?</i>	<i>No</i>	The Council does not operate a petty cash system although it is noted that there is a rolling balance of £0.58
<i>If appropriate, is there an adequate control system in place?</i>	<i>N/A</i>	
<i>Additional comments:</i>		

Section 8 – Payroll controls		
The Internal Auditor will check salaries are approved in accordance with PAYE, NI, Pension and that there is a clear understanding that the clerk is not self-employed. If the Clerk was recruited after 1 st April 2011, evidence will be required to show compliance with the new requirements for the statement of employment, Induction, probation periods and training requirements. The Internal Auditor will also review how payroll is managed including evidence of approval of payslips.		
Evidence		Internal auditor commentary
<i>Do all employees have contracts of employment?</i>	Yes	Employment contracts were not reviewed during the internal audit, but evidence confirms all salary payments are authorised by full Council. The Council has ensured that the remuneration payable to all employees has been approved in advance by the Council, with the new rates of pay from 1/4/20 approved at their meeting on 29/9/20.
<i>Has the Council approved salary paid?</i>	Yes	
<i>Minimum wage paid?</i>	Yes	
<i>Are arrangements in place for authorising of the payroll and payments to the council? Does this include a verification process for agreeing rates of pay to be applied?</i>	Yes	The payroll function is operated in accordance with HM Revenue and Customs guidelines. There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation. Copies of P60's and sample pay slips seen for G Mussett and H Bendall
<i>Do salary payments include deductions for PAYE/NIC? Is PAYE/NIC paid promptly to HMRC?</i>	Yes	In accordance with Proper Practices, PAYE taxes and employee and employer National Insurance contributions (NIC) are calculated and recorded for every employee. Deductions are paid to HM Revenue and Customs on or before the dates prescribed. Copies of P60 end of year certificate seen for both employees.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?^a</i>	Yes	It is noted on a previous internal audit report that a declaration of compliance with regards to automatic enrolment duties had been completed on 31st May 2017 with no staff being automatically enrolled. Comment: Council should ensure that it records evidence that it has complied with its duties as an employer with regards to automatic enrolment

^a The Pension Regulator – [website click here](#)

		and that it has completed and submitted a declaration of re-compliance to the Pension Regulator.
<i>Are there any other payments (eg: expenses) and are these reasonable and approved by the Council?</i>	Yes	Invoices are provided for all expenses reclaimed
<i>Additional comments:</i>		

Section 9 – Asset control		
<p>The Internal Audit will be seeking to establish if there is a list of assets in accordance with proper practices including the date of acquisition, location and value. This extends to checking policies (with evidence of review) and that the Council has applied the documented approach in practice. The Internal Auditor will check not only valuation processes but the existence of reserve budgets for depreciation and adequacy of insurance. A clear audit trail should be available when items are purchased including minutes to evidence approval.</p>		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?⁹</i>	Yes	Copy of asset register seen for 2019/20 with no changes. Assets of £4804 registered which agrees with box 9 of the AGAR.
<i>Are the value of the assets included? (note value for insurance purposes may differ)</i>	Yes	
<i>Are records of deeds, articles, land registry title number available?</i>	N/A	
<i>Is the asset register up to date and reviewed annually?</i>	Yes	A review of the asset register and insurance was carried out at the Council's meeting on 26/5/20
<i>Cross checking of insurance cover</i>	Yes	

⁹ Governance and Accountability for Smaller Authorities in England – March 2019

Additional comments:

Section 10 – bank reconciliation	
The internal auditor will seek to establish that the Council understands and can evidence good practice and internal control mechanisms in relation to bank reconciliation.	
Evidence	Internal auditor commentary
<i>Is bank reconciliation regularly completed and reconciled with the cash book and cover every account?</i>	A number of samples were tested. There is evidence of good financial practice and the Council has implemented a system whereby bank reconciliation is correctly verified by the Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.
<i>Do bank balances agree with bank statements?</i>	Bank balances agree with period end statements and, as at year end (31 st March) for the period under review the balance across the Council's accounts stood at: Barclays Community Account £5,348.80
<i>Is there regular reporting of bank balances at Council meetings?</i>	Bank balances are reported at Council meetings and noted in the minutes

Section 11 – year end procedures		
Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	Yes	Accounts are produced on a receipts and payments basis and were found to be in order.
Financial trail from records to presented accounts	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review
Has the appropriate end of year AGAR ¹⁰ documents been completed?	Yes	The Council is a smaller authority with gross income and expenditure not exceeding £25,000. it has completed the Certificate of Exemption
Did the Council meet the exemption criteria and correctly declared itself exempt?	Yes	As the Council was a smaller authority with a gross income and expenditure not exceed £25,000 for the period under review, it was able to certify itself as an exempt authority
During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?	Yes	The Council is aware of its responsibilities to provide for the exercise of public right as required by the Accounts and Audit Regulations 2015
Have the publication requirements been met in accordance with the Regulations? ¹¹	Yes	<i>Accounts and Audit Regulations</i> The Council has complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 and published the following on a public website: Section 1 – Annual Governance Statement of the AGAR Section 2 – Accounting Statements of the AGAR Section 3 – The External Auditor Report and Certificate 2018/19, page 6 Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.
<i>Additional comments:</i>		

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

Section 11 – year end procedures		
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Financial trail from records to presented accounts	Yes	The end of year accounts and supporting documentation were well presented for the internal auditor review
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Did the Council meet the exemption criteria and correctly declared itself exempt?	Yes	As the Council was a smaller authority with a gross income and expenditure not exceed £25,000 for the period under review, it was able to certify itself as an exempt authority
During the period in question did the small authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations 2015?	Yes	The Council is aware of its responsibilities to provide for the exercise of public right as required by the Accounts and Audit Regulations 2015
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<i>Additional comments:</i>		

¹⁰ Annual Governance & Accountability Return (AGAR)

¹¹ Accounts and Audit Regulations 2015

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		Internal auditor commentary
Has the previous internal audit report been considered by the Council?	Yes	The Internal Auditor's Report for the year ending 31/3/20 has been considered and reviewed by the Council at their meeting on 26/5/20 and accepted at the meeting.
Has appropriate action been taken regarding the recommendations raised?	Yes	The Council had addressed the item raised in the internal audit report and this was minuted on 26/5/20.
Has the Council confirmed the appointment of an internal auditor?	Yes	SALC was appointed to act as the Council's internal auditor at a meeting of the Council on 26/5/20 for the period under review.
Additional comments:		

Section 12 – internal audit		
The internal auditor will revisit weaknesses and recommendations previously identified to see if these have been addressed. They will also check if any changes introduced require further verification to ensure effectiveness of the corrective action taken.		
Evidence		Internal auditor commentary
Has the previous internal audit report been considered by the Council?	Yes	The Internal Auditor's Report for the year ending 31/3/20 has been considered and reviewed by the Council at their meeting on 26/5/20 and accepted at the meeting.
Has appropriate action been taken regarding the recommendations raised?	Yes	The Council had addressed the item raised in the internal audit report and this was minuted on 26/5/20.
Has the Council confirmed the appointment of an internal auditor?	Yes	SALC was appointed to act as the Council's internal auditor at a meeting of the Council on 26/5/20 for the period under review.
Additional comments:		

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be taken into account.		
Evidence		Internal auditor commentary
Has the previous external audit report been considered by the Council? ¹²	Yes	The external audit report was considered by the Council at their meeting on 29/9/20
Has appropriate action been taken regarding the comments raised?	N/A	No items were raised by the external auditor
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (ie. All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

Section 13 – external audit for the period under review		
The internal auditor will revisit the external audit so that previous weaknesses and recommendations can be taken into account.		
Evidence		Internal auditor commentary
Has the previous external audit report been considered by the Council? ¹²	Yes	The external audit report was considered by the Council at their meeting on 29/9/20
Has appropriate action been taken regarding the comments raised?	N/A	No items were raised by the external auditor
Additional comments:		

¹² Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (ie. All members) and not a committee that should receive and consider the audit letter (including Annual Return and Certificate) from the local auditor as soon as reasonably practicable and the minutes should reflect that these have been received.

Section 14 – additional information		
The internal auditor will look for some additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³ <i>(note to auditor- emergency Regulations as a result of the COVID-19 pandemic)</i> ¹⁴	Yes	The Annual Meeting of the Parish Council was held on 26/5/20 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁵	N/A	Not seen as virtual audit
<i>Is there a list of members' interests held?</i>	Yes	
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	No	
<i>Has the Transparency Code been correctly applied and information published in accordance with current legislation?</i>	Yes	The Council have complied with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.

¹³ The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

¹⁴ The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

¹⁵ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972 and the Localism Act 2011

Section 14 – additional information		
The internal auditor will look for some additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		<i>Internal auditor commentary</i>
<i>Was the annual meeting held in accordance with legislation?</i> ¹³ <i>(note to auditor- emergency Regulations as a result of the COVID-19 pandemic)</i> ¹⁴	Yes	The Annual Meeting of the Parish Council was held on 26/5/20 and the first item on the agenda was the election of Chairperson.
<i>Is there evidence that Minutes are administered in accordance with legislation?</i> ¹⁵	N/A	Not seen as virtual audit
<i>Is there a list of members' interests held?</i>	Yes	
<i>Does the Council have any Trustee responsibilities and if so are these clearly identified in a Trust Document?</i>	No	
<i>Has the Transparency Code been correctly applied and information published in accordance with current legislation?</i>	Yes	The Council have complied with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website: Internal Audit Report List of Councillors and Responsibilities Items of Expenditure Above £100 including recoverable and non-recoverable VAT End of Year Accounts Annual Governance Statement Asset Register and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014.

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¹⁵ Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972 and the Localism Act 2011

<i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁶</i>		The Council has correctly registered with the Information Commissioner's Office as a data controller in accordance with legislation under reference Z3614041
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	<i>Partially met</i>	The Council has taken steps to ensure compliancy – with the following policies being published on the website: <ul style="list-style-type: none"> • <i>Privacy notices (published inc. for employees and evidence of review)</i> • <i>Procedures for dealing with subject access and freedom of information requests</i> • <i>Procedures for dealing with data breaches</i> • <i>Data retention policies including disposal)</i> Comment: To be fully compliant the Council should also adopt and publish an Impact Assessment
<i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁷</i>	<i>No</i>	Recommendation: The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force. This means, at the very minimum, your local council website should have published their Website Accessibility Statement, having identified the areas which are not accessible and have a forward plan so that you can make changes to improve this. Guidance, advice and training are available from SALC
<i>Is there evidence that electronic files are backed up?</i>	<i>Yes</i>	This is included in risk assessment documentation
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	<i>No</i>	There are no committees
<i>Additional comments:</i>		

Signed: Linda Harley

Date of Internal Audit Visit: 19/4/2021 Date of Internal Audit Report: 19/4/2021

On behalf of Suffolk Association of Local Councils

¹⁶ Data Protection Act 2018

¹⁷ Website Accessibility Regulations 2018

<p><i>Has the Council registered with the Information Commissioner's Office (ICO)?¹⁶</i></p>		<p>The Council has correctly registered with the Information Commissioner's Office as a data controller in accordance with legislation under reference Z3614041</p>
<p><i>Is the Council compliant with the General Data Protection Regulation requirements?</i></p>	<p><i>Partially met</i></p>	<p>The Council has taken steps to ensure compliancy – with the following policies being published on the website:</p> <ul style="list-style-type: none"> • <i>Privacy notices (published inc. for employees and evidence of review)</i> • <i>Procedures for dealing with subject access and freedom of information requests</i> • <i>Procedures for dealing with data breaches</i> • <i>Data retention policies including disposal)</i> <p>Comment: To be fully compliant the Council should also adopt and publish an Impact Assessment</p>
<p><i>Has the Council published a website accessibility statement on their website in line with Regulations?¹⁷</i></p>	<p><i>No</i></p>	<p>Recommendation: The Public Sector Bodies (Website and Mobile Applications) Accessibility Regulations 2018 are now in force. This means, at the very minimum, your local council website should have published their Website Accessibility Statement, having identified the areas which are not accessible and have a forward plan so that you can make changes to improve this. Guidance, advice and training are available from SALC</p>
<p><i>Is there evidence that electronic files are backed up?</i></p>	<p><i>Yes</i></p>	<p>This is included in risk assessment documentation</p>
<p><i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i></p>	<p><i>No</i></p>	<p>There are no committees</p>
<p><i>Additional comments:</i></p>		

Signed: Linda Harley

Date of Internal Audit Visit: 19/4/2021 Date of Internal Audit Report: 19/4/2021

On behalf of Suffolk Association of Local Councils

¹⁶ Data Protection Act 2018

¹⁷ Website Accessibility Regulations 2018

ITEM 10

To Agree the Governance Statements Within the Annual Governance and Accountability Return (attached)

Members are required to agree the Governance Statements within the Annual Return, as shown below:-

Annual Internal Audit Report 2020/21

LITTLE BRAXTED PARISH COUNCIL

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.			
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.			
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.			
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.			
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.			
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			
H. Asset and investments registers were complete and accurate and properly maintained.			
I. Periodic bank account reconciliations were properly carried out during the year.			
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.			
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR not covered)			
L. The authority publishes information on a website/webpage, up to date at the time of the internal audit, in accordance with the Transparency code for smaller authorities.			
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)			
N. The authority has complied with the publication requirements for 2019/20 AGAR (see AGAR Page 1 Guidance Notes)			
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

Name of person who carried out the internal audit

Signature of person who carried out the internal audit

Date

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

ITEM 11

To Agree the Financial Statements Within the Annual Governance and Accountability Return

Members are required to note and agree the financial statements shown below, which have been agreed by the Independent Internal Auditor

Section 2 – Accounting Statements 2020/21 for

LITTLE BRAXTED PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	
1. Balances brought forward	27637	2577	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	3600	3950	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1169	3261	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	2522	2610	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	27276	1809	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	2577	5369	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	2577	5369	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
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	0	0	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)	Yes	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 2021 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:

ITEM 12

To Declare the Authority as Exempt from a Limited Assurance Review Audit

With Council income and expenditure now below £25,000 per annum the Council may save itself the External Audit fee by declaring itself exempt from the process.

Members are recommended to declare the authority exempt.

Certificate of Exemption – AGAR 2020/21 Part 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2021, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2021 and a completed Certificate of Exemption is submitted no later than 30 June 2021 notifying the external auditor.

certifies that during the financial year 2020/21, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2020/21:

£ 7,210.68

Total annual gross expenditure for the authority 2020/21:

£ 4,419.16

There are certain circumstances in which an authority will be unable to certify itself as exempt, so that a limited assurance review will still be required. If an authority is unable to confirm the statements below then it cannot certify itself as exempt and it must submit the completed Annual Governance and Accountability Return Part 3 to the external auditor to undertake a limited assurance review for which a fee of £200 +VAT will be payable.

By signing this Certificate of Exemption you are confirming that:

- The authority was in existence on 1st April 2017
- In relation to the preceding financial year (2019/20), the external auditor has not:
 - issued a public interest report in respect of the authority or any entity connected with it
 - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
 - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
 - commenced judicial review proceedings under section 31(1) of the Act
 - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If you are able to confirm that the above statements apply and that the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor either by email or by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2021.

By signing this certificate you are also confirming that you are aware of this requirement.

Signed by the Responsible Financial Officer Date

I confirm that this Certificate of Exemption was approved by this authority on this date:

Signed by Chairman Date

as recorded in minute reference.

Generic email address of Authority

Telephone number

littlebraxtedpc@hotmail.com 01376 520103

*Published web address

littlebraxted.essexonline.net

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2021. Reminder letters incur a charge of £40 +VAT