



## Little Braxted Parish Council

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You are hereby summoned to attend the Annual General Meeting of Little Braxted Parish Council to be held at the Braxted Bakery, Witham Road on Tuesday 3<sup>rd</sup> May 2022 at 7.10 p.m or immediately following the Parish Meeting whichever is the later.

**Gordon Mussett**  
**Parish Clerk**  
**26<sup>th</sup> April 2022**

### **AGENDA**

- 1. Election of Chair**  
To elect a Chair for 2022/2023
- 2. To Sign the Declaration of Acceptance of Office**  
For the Chair to sign the Declaration of Acceptance of Office
- 3. To Elect a Vice-Chair**  
To elect a Vice-Chair for 2022/2023
- 4. To Receive and Approve Apologies for absence**  
To receive and approve apologies for absence
- 5. To Co-Opt to Fill the Councillor Vacancy**  
To co-Opt to fill the Councillor vacancy
- 6. To Receive Declarations of Interest**  
For Members to declare any interests in matters on the agenda
- 7. 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
- 8. To Agree and Approve the Minutes of the Meeting held 14<sup>th</sup> March 2022**  
To agree and approve the minutes of the meeting held on 14<sup>th</sup> March 2022 as a true record
- 9. To Review Standing Orders and Financial Regulations (attached)**  
To review Standing Orders and Financial Regulations.

**10. To Review the Inventory of Land and Assets including Office Equipment (attached)**

To review the inventory of land and assets including office equipment

**11. To Confirm the Arrangements for Insurance Cover in Respect of All Insured Risks (attached)**

To confirm the arrangements for insurance cover in respect of all insured risks

**12. To Review the Council's Subscriptions to Other Bodies (attached)**

To review the Council's subscriptions to other bodies

**13. To Review the Council's Complaints Procedure (attached)**

To review the Council's Complaints Procedure

**14. To Review the Council's Procedures for Handling Requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998 (attached)**

To review the Council's procedures for handling requests made under the Freedom of Information Act 2000 and the Data Protection Act 1998

**15. To Review the Council's Policy for Dealing with the Press/media (attached)**

To review the Council's policy for dealing with the press/media

**16. To Review the Council's Data Privacy Notice (attached)**

To review the Council's Data Privacy Notice

**17. To Review the Data Protection Policy (attached)**

To review the Council's Data Protection Policy

**18. To Review the Effectiveness of the Internal Audit (attached)**

To review the effectiveness of the Internal Audit

**19. To Receive the Internal Audit Report for 2021/2022 and Take Appropriate Action on Matters Raised – Attached**

To receive the Internal Audit report for 2021/2022 and take appropriate action on matters raised

**20. 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

**21. To Review the Separate Statement of Internal Controls (attached)**

To review the separate Statement of Internal Controls

**22. To Appoint the Clerk as the Council's Responsible Financial Officer (attached)**

To appoint the Clerk as the Council's Responsible Financial Officer

**23. To Approve The Governance Statement for the Year Ended 31<sup>st</sup> March 2022 – Attached**

To approve the Governance Statement for the year ended 31<sup>st</sup> March 2022

**24. To Approve The Accounting Statement for the Year Ended 31<sup>st</sup> March 2022 - Attached**

To approve the Accounting Statement for the year ended 31<sup>st</sup> March 2022

**25. To Approve and Sign the Certificate of Exemption from External Audit – Attached**

To approve and sign the Certificate of Exemption from External Audit

**26. To Confirm the Time and Place of Ordinary Meetings of the Full Council up to and Including the Next Annual Meeting of Full Council (attached)**

To determine the time and place of ordinary meetings of the Full Council up to and including the next annual meeting of Full Council

**27. To Approve the Following Payments**

To approve the following payments meetings:-

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>
719	H Bendall	Litterpicking	£44.58
719	G N Mussett	Clerk's Salary	£99.19
720	EALC	Annual Subscription	£69.03
721	BHIB	Annual Insurance Premium	£354.24

**28. Closure**

ITEM 2

To Sign the Declaration of Acceptance of Office

# Little Braxted Parish Council

## Declaration of Acceptance of Office

I ..... having been elected to the office of Chairman of Little Braxted Parish Council declare that I take that office upon myself, and will duly and faithfully fulfil the duties of it according to the best of my judgement and ability.

I undertake to observe the code as to the conduct which is expected of members of Little Braxted Parish Council.

Signed: ..... Date: .....

This declaration was made and signed before me.

Signed: .....

Proper Officer of Little Braxted Parish Council

## **ITEM 9**

### **To Review Standing Orders and Financial Regulations**

Both Standing Orders and Financial Regulations were reviewed at the May 2021 meeting of the Council. Since that date there have been no new legislative changes and no comments from either the Internal or External Auditor to suggest that further changes should be incorporated.

**Recommended: That the Standing Orders and Financial Regulations as separately circulated and as published on the Council's website be adopted.**

## **ITEM 10**

### **To Review the Inventory of Land and Assets including Office Equipment**

The Council owns the following assets:-

<b>Asset Register</b>	<b>Date of Acquisition</b>	<b>Value</b>	<b>Basis of Valuation</b>
Village Green	First Registered	£ 1	Village green registration
Village Sign	unknown	£ 900	Estimate
Noticeboard	Jun-10	£ 178	Cost at time of purchase
Circular Teak seat	Donated Jan 2013	£ 1,000	Original purchase price
Queen Elizabeth Silver Jubilee Sign	1977	£ 200	Estimate
Traditional seat with arms	unknown	£ 650	Renewal price 2012
HP 15.6 Laptop	May-16	£ 250	Purchase price 2016
War Memorial	Jun-16	£ 1	Community Asset
HP Envy Wifi Printer	May-16	£ 58	Purchase price 2016
Best Village Sign 2015	Nov-15	£ 100	Purchase price 2015
Barriers	Apr-16	£ 60	Purchase price 2016
Defibrillator	Mar-17	£ 1,406	Purchase price 2017
		<b>£ 4,804</b>	

The Village Green is registered with the Land Registry – Title Reference EX782540.

There have been no additions to the schedule since May 2019.

**Recommended: That the Council note the Inventory of Assets**

## **ITEM 11**

### **To Confirm the Arrangements for Insurance Cover in Respect of All Insured Risks**

The Council is currently insured with Aviva. The insurance cover, which fell due for renewal on 1<sup>st</sup> May, provides for the following insured values, some of which (\*) are the minimum set values available:-

<b>Insurance of</b>	<b>Insured Value</b>
Business Interruption	£20,000
Employer's Liability	£10,000,000
Public and Products Liability	£10,000,000
Fidelity Guarantee	£250,000
Libel and Slander	£250,000

Officials Indemnity	£500,000
Personal Accident	£100,000
Legal Expenses	£250,000
War Memorials	£27,596
Street Furniture	£24,000 (*)
Office Contents	£9,000 (*)
Money	£250,000 (*)
Money in transit	£2,500 (*)

The Council signed up to a three-year agreement which renewed for the third year on 1<sup>st</sup> May.

**Recommended: That Council note and approve the insurance cover offered by Aviva Insurance**

### **ITEM 12**

#### **To Review the Council's Subscriptions to Other Bodies**

The Council currently subscribes to the Essex Association of Local Councils. This body provides legal and procedural advice and support to local councils in Essex and continued membership is identified in the Council's Corporate Risks document as a means of reducing risk to the Council.

**Recommended: That the Council remains in membership for 2022/2023**

### **ITEM 13**

#### **To Review the Council's Complaints Procedure**

The Council's Complaints Procedure is shown below:-

#### **LITTLE BRAXTED PARISH COUNCIL**

#### **COMPLAINTS POLICY AND PROCEDURE**

#### **Introduction**

This policy and procedure is designed for those occasions when a member of the public has a complaint regarding the Council's processes and/or employees. It is not intended to deal with complaints regarding Council decisions taken in public meetings, nor with complaints about individual Councillors.

#### **Policy**

All complaints will be considered in public by the Council at the next meeting of the Council and the agreed outcome published as part of the minutes of that meeting.

#### **Procedure**

##### **Before the Meeting**

1. The complainant should be asked to put the complaint about the council's procedures or administration in writing to the clerk.
2. If the complainant does not wish to put the complaint to the clerk or other proper officer, they may be advised to put it to the chairman of the council.
3. The clerk shall acknowledge the receipt of the complaint and advise the complainant when the matter will be considered by the council.

4. The complainant shall be invited to attend the relevant meeting and bring with them such representative as they wish.
5. 7 clear working days prior to the meeting, the complainant shall provide the council with copies of any documentation or other evidence, which they wish to refer to at the meeting. The council shall similarly provide the complainant with copies of any documentation upon which they wish to rely at the meeting.

#### **At the Meeting**

6. The council shall consider whether the circumstances of the meeting warrant the exclusion of the public and the press. Any decision on a complaint shall be announced at the meeting and reported to the next council meeting in public.
7. Chairman to introduce everyone.
8. Chairman to explain procedure.
9. Complainant (or representative) to outline grounds for complaint.
10. Members to ask any question of the complainant.
11. If relevant, clerk or other proper officer to explain the council's position.
12. Members to ask any question of the clerk or other proper officer.
13. Clerk or other proper officer and complainant to be offered opportunity of last word (in this order).
14. Clerk or other proper officer and complainant to be asked to leave room while Members decide whether or not the grounds for the complaint have been made. (If a point of clarification is necessary, both parties to be invited back).
15. Clerk or other proper officer and complainant return to hear decision, or to be advised when decision will be made.

#### **After the Meeting**

16. Decision confirmed in writing within seven working days together with details of any action to be taken.

**Recommended: That members note but not amend this policy**

#### **ITEM 14**

#### **To Review the Council's Procedures for Handling Requests made under the Freedom of Information Act 2000, the Data Protection Act 1998 and the General Data Protection Regulations 2018**

The Council publishes as much as possible on its website. Requests for additional information, subject to its being able to be lawfully released, are addressed to and answered by the Clerk within the legal timescale. No formal Freedom of Information requests have been received during 2021/22 but a number of general queries have been responded to,

with thanks being received from the enquirers. It should be noted that the GDPR reduces the timescale for responding to Data Subject Access requests to one month (from 40 days). The Clerk is also responsible for ensuring that personal data is managed securely.

**Recommended: That the Council note and confirm the procedures**

### **ITEM 15**

#### **To Review the Council's Policy for Dealing with the Press/media**

At present the Council has no formal policy. Requests for information from the press are usually referred to specific Councillors to respond, as these have generally been on matters on which they are taking a lead role in other ways. Relationships with the press have not been an issue to date.

**Recommended: That the Council notes the absence of a policy and directs that the Clerk continue to refer the press to individual Councillors for a response.**

### **ITEM 16**

#### **To Review the Council's Data Privacy Notice**

The Council adopted this policy in 2019 and reviewed it in 2021.

#### **Your Privacy**

Little Braxted Parish Council is committed to protecting your privacy when you use our services. The Privacy Notice below explains how we use information about you and how we protect your privacy.

If you have any concerns or questions about how we look after your personal information, please contact the Clerk, at [littlebraxtedpc@hotmail.com](mailto:littlebraxtedpc@hotmail.com) or by calling 01376520103.

#### **Why we use your personal information?**

#### **Do you know what personal information is?**

Personal information can be anything that identifies and relates to a living person. This can include information that when put together with other information can then identify a person. For example, this could be your name and contact details.

Some information is 'special' and needs more protection due to its sensitivity. It's often information you would not want widely known and is very personal to you. We very rarely need to collect anything of this nature. If we do, we make sure our handling of your data is secure.

#### **Why do we need your personal information?**

We may need to use some information about you to:

- deliver services and support to you;
- manage those services we provide to you;
- train and manage the employment of our workers who deliver those services;
- help investigate any worries or complaints you have about your services;
- keep track of spending on services;



- check the quality of services; and
- to help with research and planning of new services.

### **How the law allows us to use your personal information**

There are a number of legal reasons why we need to collect and use your personal information.

Generally we collect and use personal information in the where:

- you, or your legal representative, have given consent
- you have entered into a contract with us
- it is necessary to perform our statutory duties
- it is necessary to protect someone in an emergency
- it is required by law
- it is necessary for employment purposes
- you have made your information publicly available
- it is necessary for legal cases

If we have consent to use your personal information, you have the right to remove it at any time. If you want to remove your consent, please contact the Parish Clerk ([littlebraxtedpc@hotmail.com](mailto:littlebraxtedpc@hotmail.com)) and tell us which service(s) you're using so we can deal with your request.

### **We only use what we need!**

Where we can, we'll only collect and use personal information if we need it to deliver a service or meet a requirement.

We don't sell or pass your personal information to anyone else for marketing purposes.

### **You can ask for access to the information we hold on you**

You have the right to ask for all the information we have about you and the services you receive from us. When we receive a request from you in writing, we must give you access to everything we've recorded about you.

However, we can't let you see any parts of your record which contain:

- Confidential information about other people; or
- Data a professional thinks will cause serious harm to your or someone else's physical or mental wellbeing; or
- If we think that giving you the information may stop us from preventing or detecting a crime

This applies to personal information that is in both paper and electronic records. If you give permission, we'll also let others see your record (except if one of the points above applies).

### **You can ask to change information you think is inaccurate**

You should let us know if you disagree with something written on your file. We may not always be able to change or remove that information but we'll correct factual inaccuracies and may include your comments in the record to show that you disagree with it.

### **You can ask us to delete information (right to be forgotten)**

In some circumstances you can ask for your personal information to be deleted, for example:

- Where your personal information is no longer needed for the reason why it was collected in the first place
- Where you have removed your consent for us to use your information (where there is no other legal reason us to use it)
- Where there is no legal reason for the use of your information
- Where deleting the information is a legal requirement

Where your personal information has been shared with others, we'll do what we can to make sure those using your personal information comply with your request for erasure.

Please note that we can't delete your information where:

- we're required to have it by law
- it is used for freedom of expression
- it is in the for public health purposes
- it is necessary for legal claims

### **You can ask to limit what we use your personal data for**

You have the right to ask us to restrict what we use your personal information for where:

- you have identified inaccurate information, and have told us of it
- where we have no legal reason to use that information but you want us to restrict what we use it for rather than erase the information altogether

When information is restricted it can't be used other than to securely store the data and with your consent to handle legal claims and protect others, or where it's for important public interests of the UK. Where restriction of use has been granted, we'll inform you before we carry on using your personal information.

You have the right to ask us to stop using your personal information for any council service. However, if this request is approved this may cause delays or prevent us delivering that service.

Where possible we'll seek to comply with your request, but we may need to hold or use information because we are required to by law.

### **You can ask to have your information moved to another provider (data portability)**

You have the right to ask for your personal information to be given back to you or another service provider of your choice in a commonly used format. This is called data portability.

However this only applies if we're using your personal information with consent (not if we're required to by law) and if decisions were made by a computer and not a human being.

It's likely that data portability won't apply to most of the services you receive from the Council.

### **Who do we share your information with?**

We rarely share any of our information. We will only do so where necessary to deliver our services to you. Where we have these arrangements there is always an agreement in place to make sure that the organisation complies with data protection law.

We may share your personal information when we feel there's a good reason that's more important than protecting your privacy. This doesn't happen often, but we may share your information:

- **in order to find and stop crime and fraud; or**
- **if there are serious risks to the public, our staff or to other professionals;**
- **to protect a child; or**
- **to protect adults who are thought to be at risk, for example if they are frail, confused or cannot understand what is happening to them**

For all of these reasons the risk must be serious before we can override your right to privacy.

### **How do we protect your information?**

We'll do what we can to make sure we hold records about you (on paper and electronically) in a secure way, and we'll only make them available to those who have a right to see them. Examples of our security include:

- Encryption, meaning that information is hidden so that it cannot be read without special knowledge (such as a password).
- Controlling access to systems and networks allows us to stop people who are not allowed to view your personal information from getting access to it
- Training for our staff allows us to make them aware of how to handle information and how and when to report when something goes wrong

### **How long do we keep your personal information?**

There's often a legal reason for keeping your personal information for a set period of time, please contact us if you wish to understand how long your data may be retained for.

### **Where can I get advice?**

If you have any worries or questions about how your personal information is handled please contact the Clerk at [littlebraxtedpc@hotmail.com](mailto:littlebraxtedpc@hotmail.com) or 01376520103.

For independent advice about data protection, privacy and data sharing issues, you can contact the Data Protection Regulator for the UK, the Information Commissioner's Office (ICO) at:

Information Commissioner's Office  
Wycliffe House  
Water Lane  
Wilmslow  
Cheshire, SK9 5AF

Tel: 0303 123 1113 (local rate) or 01625 545 745 if you prefer to use a national rate number.

Alternatively, visit [ico.org.uk](http://ico.org.uk) or email [casework@ico.org.uk](mailto:casework@ico.org.uk)

**Members are recommended to confirm this policy**

### **ITEM 17**

#### **To Review the Council's Data Protection Policy**

The Council agreed this policy in 2019 and reviewed it in 2021.

## **LITTLE BRAXTED PARISH COUNCIL**

### **DATA PROTECTION POLICY**

Little Braxted Parish Council ('the Council') aims to ensure that personal information/data is treated lawfully and correctly.

The lawful and correct treatment of personal information is extremely important in maintaining the confidence of those with whom the Council deals and in achieving its objectives.

This policy applies to all officers, Members and those engaged undertaking business with or on behalf of the Council.

The Council fully endorses and adheres to the Data Protection principles set out below:-

### **DATA PROTECTION PRINCIPLES**

#### **Personal Information shall be:**

- Processed fairly, lawfully and in a transparent manner;
- Collected for specific, explicit and legitimate purposes;
- Adequate, relevant and limited to what is necessary to meet the purpose;
- Accurate and up to date;
- Kept for no longer than is necessary;
- Kept secure to maintain integrity and confidentiality;
- Processed in an accountable manner;

#### **Policy Aim**

To ensure the Council continuously complies with all relevant legislation and good practice in order to successfully protect the data it holds and processes.

#### **Policy Objectives**

To achieve the overall aim the Council will:

- Provide adequate resources to support an effective corporate approach to Data Protection;
- Ensure all staff are appropriately trained to perform their roles;
- Comply with all relevant statutory obligations;
- Respect the confidentiality of all personal data, irrespective of source;
- Publicise the Council's commitment to Data Protection;
- Compile and maintain appropriate policies, procedures and documentation;
- Promote general awareness and provide specific training, advice and guidance at all levels to ensure standards are met;
- Monitor and review compliance with legislation and introduce changes where necessary;
- Assist the Regulator and auditors as necessary

### **Processing of Information:**

The Council, through appropriate management controls will, when processing personal information on any individual:

- Observe fully conditions regarding the collection and use of information meet the Council's legal obligations under Data Protection legislation;
- Collect, process and retain data only to the extent that it is needed to fulfil operational needs or to comply with any legal requirement;
- Ensure that the rights of people about whom information is held can be fully exercised including:-
  - The right to be informed that processing is being undertaken;
  - The right of access to personal information;
  - The right to withdraw or amend consent for processing\*;
  - The right to correct, amend or erase information\*;
  - The right to be forgotten\*.
- Ensure staff is reminded that data covered by Data Protection legislation is exempt from disclosure under the Freedom of Information Act 2000.
- \*Ensure where an individual exercises their right to be forgotten or withdraws permission for their data to be processed, the Council will inform the subject of the potential impact of this decision, as it may prevent the Council being able to provide a service which the subject has requested.
- **Note:** The right to be forgotten or withdraw permission for processing does not apply where there the Council has a statutory obligation or requirement to process that information.

### **Fair Obtaining/Processing**

Individuals whose data is collected by the Council must be made aware at the time of collection of all the processes that data may be subject to. No manual or automatic processing of an individual's data can take place unless reasonable steps have been taken to make that individual aware of that processing.

Individuals must also be informed of likely recipients of their information, both internal and external, and also be given details of who to contact in order to query the use or content of their information (Data Protection Officer).

When consent is used as the lawful basis for processing data, it must be explicit and granular to allow the subject to 'opt-in' to any processing activity. The Privacy Notice where this data is collected should also explain how a subject's data will be used, how they can amend or withdraw their consent, and to whom they should contact to do so.

### **Data Uses and Purposes**

- All processing performed must only be for the purpose that is necessary to enable the Council to perform its duties and services, and which has been notified by the Council to the Information Commissioner. Personal data can only be processed in line with notified purposes.
- No new processing may take place the data subjects have been informed and, their consent obtained.
- All personal data should be regarded as confidential and only disclosed to persons (internal and external) who are listed for the purpose concerned in the Council's current notification AND whose authority to receive it has been explicitly established.
- Information owned by the Council must not be used for non-Council purposes. This applies when Council data is being processed at employees' homes. Employees will be held responsible for any misuse or unauthorised disclosures while the data is in their control.

### **What counts as Personal Data?**

The term 'personal data' applies to any information relating to an identifiable person who can be directly or indirectly identified in particular by reference to an identifier.

This definition provides for a wide range of personal identifiers to constitute personal data, including name, identification number, location data or online identifier, reflecting changes in technology and the way organisations collect information about people.

The regulations apply to both automated personal data and to manual filing systems where personal data are accessible according to specific criteria. This could include chronologically ordered sets of manual records containing personal data.

Personal data that has been pseudonymised – e.g. key-coded – can fall within the scope of the regulations depending on how difficult it is to attribute the pseudonym to a particular individual. Likewise, anonymised data that can be 'reverse engineered', or manipulated on its own or in conjunction with other data sources to identify an individual, will also be classified as personal data.

A name and address, or information attached to a reference number that we can use to look someone up, are both personal data. So is a company e-mail address if it includes a person's name.

## **Data Quality & Document Retention**

Information processed shall not be excessive or irrelevant to the notified purposes.

Information will be held only for as long as is necessary for the notified purposes, after which it shall be deleted or destroyed in accordance with the Council's Document Retention periods.

Whenever information is processed, reasonable measures shall be taken to ensure that it is up-to-date and accurate. A data subject has the right to request that any errors or omissions are rectified.

## **Organisational Responsibilities and Security**

All personal data should be kept secure, in a manner appropriate to its sensitivity and the likely harm should a breach occur. Security shall be applied to all stages of processing to prevent unauthorised access or disclosure (internal or external), damage (accidental or deliberate) or loss.

Personal data must not be left on display or unsecured when unattended. Computer software shall be kept secure when not in use. System entry passwords should be known only to the holder and be changed regularly.

Everyone managing and handling personal information is appropriately trained to do so.

Everyone managing and handling personal information is appropriately supervised.

Anybody wanting to make enquiries about handling personal information knows what to do.

Queries about handling personal information are promptly and courteously dealt with.

Methods of handling personal information are clearly described.

A regular review and audit is made of the way personal information is managed.

Methods of handling personal information are regularly assessed and evaluated.

Performance with handling personal information is regularly assessed and evaluated.

All Council employees and Members will be provided with a copy of the Policy as adopted by the Council together with appropriate training. Employees have a duty to follow the Policy and procedures and to co-operate with the Council to ensure this Policy is effective.

Action may be taken against any employee/Member who fails to comply or commits breach of the Policy.

It is the duty of individual employees and Members to ensure that personal information held by them is dealt with in accordance with Data Protection legislation.

Processing carried out by a third party on behalf of the Council shall be subject to a contract, which stipulates compliance with Data Protection regulations and this policy.

Similarly, when the Council is processing personal data on behalf of a third party it will need to demonstrate that the data is subject to the same standards of care.

Any breaches of security shall be reported to the Data Protection Officer.

### **Complaints & Queries**

Queries regarding this policy should be addressed to the Clerk at [littlebraxtedpc@hotmail.com](mailto:littlebraxtedpc@hotmail.com)

If you are not happy with the Council's response to a Data Protection request you can complain using the Council's complaints system.

You can speak to your local Councillor(s) to see if they can resolve the issue for you.

You can complain to the Information Commissioner at:

Wycliffe House

Water Lane

Wilmslow

Cheshire

SK9 5AF

Tel: 01625 545 700

Web: [www.ico.gov.uk](http://www.ico.gov.uk)

**Members are recommended to confirm this policy**

### **ITEM 18**

#### **TO REVIEW THE EFFECTIVENESS OF 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 19**

**To Receive the Internal Audit Report for 2021/2022 and Take Appropriate Action on Matters Raised**



The Independent Internal Auditor's report is shown below. Page 13 appears to be deliberately left blank. The £0.58 raised in Section 7 was in fact cleared in March 2022. In Section 6 the Pension Regulator has subsequently been advised as per the matter raised in Section DCDSDC (there are no eligible employees). Members are to note this report and the subsequent action taken.

## Internal Audit Report for Little Braxted Parish Council for the year ending 31<sup>st</sup> March 2022

Clerk	Gordon Mussett
RFO (if different)	Gordon Mussett
Chairperson	Kit Speakman
Precept	£4,400.00
Income	£10,406.56
Expenditure	£5,600.54
General reserves	£2,962.61
Earmarked reserves	£7,192.79
Audit type	Annual
Auditor name	Julie Lawes

### 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:

- conduct 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 conducted as planned

<b>Section 1 – proper bookkeeping</b>		
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.		
<b>Evidence</b>		<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 detailing receipts and payments and ensures that the financial transactions of the parish council are accurately recorded.
<i>Is the cash book up to date and regularly verified?</i>	YES	The cash book provides good evidence to support the council's underlying statements. Regular reports are generated and circulated to councillors detailing expenditure and income and the accounts reconciled to the bank statements showing good internal control.
<i>Is the arithmetic correct?</i>	YES	The accounts were spot checked and were all found to be correct.
<i>Additional comments:</i>		

Section 2 – Financial Regulation and Standing Orders		
The internal auditor will check the date the Council conducted 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		Internal auditor commentary
Have Standing Orders been adopted, up to date and reviewed annually?	YES	At a meeting on 5 <sup>th</sup> May 2021 the council carried out an annual review of its Standing Orders, these are available to view on the council's website and are based on the Model Standing Orders produced by NALC IN 2018 which take into account changes in legislation from those produced in 2013
Are Financial Regulations up to date and reviewed annually?	YES	Financial Regulations were reviewed and agreed at a council meeting held 5 <sup>th</sup> May 2021. These are available to view on the council's website and are based on the NALC Model Financial Regulations 2019
Has the Council properly tailored the Financial Regulations?	YES	The Financial Regulations have been tailored to the council.
Has the Council appointed a Responsible Financial Officer (RFO)? <sup>1</sup>	YES	In accordance with Section 151 of the Local Government Act 1972(d) (financial administration), the Council has appointed a person to be responsible for the administration of the financial affairs of the relevant authority. Council's own Financial Regulations (1.8) state that the Clerk is the RFO. This was confirmed at a meeting held 5 <sup>th</sup> May 2021.
<i>Additional comments:</i>		

<sup>1</sup> Section 151 Local Government Act 1972 (d)

Section 3 – Payment controls		
<p>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.</p>		
Evidence		Internal auditor commentary
Is there supporting paperwork for payments with appropriate authorisation?	YES	A selection of expenditure items was made, and cross checked against the cash book, invoices and bank statements. A list of payments is presented to councillors ensure formal approval of expenditure and this is correctly minuted. This demonstrates good practice in that there are measures in place that help safeguard public money.
Where applicable, are internet banking transactions properly recorded and approved?	N/A	The council does use internet banking
Is VAT correctly identified, recorded, and claimed within time limits?	YES	VAT is clearly identified in the cash book with the year-end total of £251.64 and a claim made to HMRC with income received 9 <sup>th</sup> April 2021 of £109.17.
Has the Council adopted the General Power of Competence (GPOC) and is there evidence this is being applied correctly? <sup>2</sup>	YES	The council adopted the General Power of Competence at a meeting held 21 <sup>st</sup> November 2019.
Are payments under s.137 <sup>3</sup> separately recorded, minuted and is there evidence of direct benefit to electorate?	N/A	The council has adopted the General Power of Competence

<sup>2</sup> Localism Act

<sup>3</sup> 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 £8.41 per elector) on purposes for the direct benefit of its area, or part of its area, or all or some of its inhabitants.

Where applicable, are payments of interest and principal sums in respect of loans paid in accordance with agreements?	N/A	The council has no loans.
<i>Additional comments:</i>		

<b>Section 4 – Risk management</b>		
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 14 <sup>th</sup> March 2022 and covers in general terms the matters which would prevent a smaller relevant body from functioning.
<i>Is there evidence that risks are being identified and managed?</i>	YES	The council has taken steps to identify, assess and record the risks associated with its actions and decisions that could have financial or reputational consequences.
<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	Council has insurance in place under a BHIB Policy which shows core cover for the following: Public liability: £10m; Public/Products Liability: £10m and Fidelity Guarantee of £25k. The level of Fidelity Guarantee meets the recommended guidelines which provides that the cover should be at least the sum of the year-end balances plus 50% of the precept / grants. This was reviewed at a meeting held 5 <sup>th</sup> May 2021.
<i>Evidence that internal controls are documented and regularly reviewed<sup>4</sup></i>	YES	At a full council meeting on 5 <sup>th</sup> May 2021, it was evidenced that the council reviewed its Internal Control Check. This clearly demonstrates public finances are adequately protected and managed and evidence necessary steps have been taken to mitigate any risks identified.

<sup>4</sup> Accounts and Audit Regulations

<i>Evidence that a review of the effectiveness of internal audit was conducted during the year, including consideration of the independence and competence of the internal auditor prior to their appointment<sup>5</sup></i>	YES	The effectiveness of the internal audit was discussed by full Council at a meeting held 5 <sup>th</sup> May 2021. By reviewing the terms of reference and effectiveness for internal audit the council has followed guidance and demonstrates that it recognises that the function of internal audit is to test and report to the authority on whether its system of internal control is adequate.
<i>Additional comments:</i> The council produces a risk assessment document detailing high, medium and low risks to the council detailing likely probability.		

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<sup>5</sup> Practitioners 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 2021/2022 budget was agreed and set at £4,790.00 at a meeting of full council 20 <sup>th</sup> January 2021.
<i>Verify that the precept amount has been agreed in full Council and clearly minuted</i>	YES	The precept was set at £4,400.00 and formally approved at a meeting of full council on 20 <sup>th</sup> January 2021.
<i>Regular reporting of expenditure and variances from budget</i>	YES	Budget reporting is conducted on a regular basis alongside reports of expenditure and income and account balances.
<i>Reserves held – general and earmarked<sup>6</sup></i>	YES	The councils accounts show a general reserve of £2,962.61 and an earmarked reserve of £7,192.79.
<i>Additional comments: Council should be aware of the guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure and should ensure that the level of general reserves adopted is in accordance with its General Reserve Policy. There is no upper limit for Earmarked Reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).</i>		

<sup>6</sup> 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	Income is recorded in accordance with Council's Financial Regulations. A number of income items were cross checked against the cash book and bank statements and found to be in order.
<i>Is income reported to full council?</i>	YES	Income is reported to full council and recorded within the minutes.
<i>Does the precept recorded agree to the Council Tax Authority's notification?</i>	YES	The minutes and accounts evidence the receipt of the precept in one payment of £4,400.00 received 26 <sup>th</sup> April 2021.
<i>If appropriate, are CIL reporting schedules in accordance with the Regulations?</i>	N/A	No CIL to report
<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>		

<sup>7</sup> 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>	N/A	The council does not operate a petty cash system but it is noted there is still 0.58p held as petty cash within the reconciliations. <b>Recommendation:</b> To completely clear the council of operating a petty cash system the 0.58p balance should be paid into the account and cleared.
<i>If appropriate, is there an adequate control system in place?</i>	N/A	
<i>Additional comments:</i>		

Section 8 – Payroll controls		
The Internal Auditor will check salaries were 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 <sup>st</sup> 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 viewed during the internal audit which was carried out remotely but this has previously been confirmed. Evidence confirms all salary payments are authorised by full council. The council has ensured that the remuneration payable to all employees as been approved in advance by the council.
<i>Has the Council approved salary paid?</i>	YES	
<i>Minimum wage paid?</i>	NO	
<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 Custom guidelines. Copies of P60s and sample pay slips were provided as evidence 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 each employee. Deductions are paid to HM Revenue and Customs. Copies of P60s were viewed for each employee.
<i>Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?<sup>8</sup></i>	NO	The previous Internal Audit reported that the council had not completed its re-declaration of compliance with regard to its pension enrolment duties since 31 <sup>st</sup> May 2017. This is to be completed every three years whether an employee is enrolling within the pension scheme or not. <b>RECOMMENDATION:</b> There was no evidence presented to the Internal Auditor that the council had complied with its duties as an employer and made a redeclaration to the Pension Regulator as required. This should be done at the earliest opportunity.

<sup>8</sup> The Pension Regulator – [website click here](#)

<i>Are there any other payments (e.g.: expenses) and are these reasonable and approved by the Council?</i>	YES	Council approves all expenses as and when occurred.
<i>Additional comments:</i> There are suitable payroll arrangements in place which ensures the accuracy and legitimacy of payments of salaries and wages.		

<b>Section 9 – Asset control</b>		
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.		
Evidence		Internal auditor commentary
<i>Does the Council maintain a register of material assets it owns and manage this in accordance with proper practices?<sup>9</sup></i>	YES	The declared value for all assets at year-end 31 <sup>st</sup> March 2022 was £4,804 which shows no movement in the Asset Register from the previous year.
<i>Is 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	The Asset Register is reviewed annually, with full council agreeing no change at a full council meeting held 5 <sup>th</sup> May 2021.
<i>Cross checking of insurance cover</i>	YES	
<i>Additional comments:</i>		

<sup>9</sup> Practitioners Guide

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Last reviewed: 7<sup>th</sup> April 2022



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>	YES	Bank Reconciliations are conducted on a regular basis and reported to full council.
<i>Do bank balances agree with bank statements?</i>	YES	Bank balances agree with period end statements and, as at year end 31st March 2022 the balance across the council's accounts stood at £10,155.40 as recorded in the Draft Statement of Accounts.
<i>Is there regular reporting of bank balances at Council meetings?</i>	YES	Account balances are recorded on a regular basis within the Financial Statement at full council meetings.

Section 11 – year end procedures		
Evidence		Internal auditor commentary
Are appropriate accounting procedures used?	YES	The accounts are produced on receipts and payments basis.
Financial trail from records to presented accounts	YES	There is a clear financial trail from budgeting, invoice, authorisation, payment and banking.
Has the appropriate end of year AGAR <sup>10</sup> documents been completed?	YES	As the Council is a smaller authority with gross income and expenditure not exceeding £25,000 it is to complete Section 2 of Part 2 of the AGAR. Comment: This was not provided to the Internal Auditor at the time of completion, however the draft figures were viewed.
Did the Council meet the exemption criteria and correctly declared itself exempt?	YES	As the Council was a smaller authority with gross income and expenditure not exceeding £25,000 during the year 2020/21, it was able to certify itself as exempt. At the meeting of 29 <sup>th</sup> April 2021, Council agreed that it would be exempt from an external audit due to its gross income and expenditure not exceeding £25,000.
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 rights as required by the Accounts and Audit Regulations 2015.
Have the publication requirements been met in accordance with the Regulations?	YES	The council has complied with the requirements of the Regulations for smaller authorities with income and expenditure not exceeding £25,000 as the following were published on the public website operated by the Council: <ul style="list-style-type: none"> <li>• Certificate of Exemption, page 3</li> <li>• Annual Internal Audit Report 2020/21, page 4</li> <li>• Section 1 – Annual Governance Statement 2020/21, page 5</li> <li>• Section 2 – Accounting Statements 2020/21, page 6</li> <li>• Analysis of variances</li> <li>• Bank reconciliation</li> </ul>

<sup>10</sup> Annual Governance & Accountability Return (AGAR)



		• 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>		

<b>Section 12 – internal audit</b>		
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.		
<b>Evidence</b>		<i>Internal auditor commentary</i>
<i>Has the Council considered the previous internal audit report?</i>	YES	The Internal Audit Report was considered by full council at a meeting held 29 <sup>th</sup> April 2021.
<i>Has appropriate action been taken regarding the recommendations raised?</i>	YES	One action point was raised and addressed by the council
<i>Has the Council confirmed the appointment of an internal auditor?</i>	YES	The council confirmed the appointment of the Internal Auditor for the period under review at a meeting held 5 <sup>th</sup> May 2022.
<i>Additional comments:</i>		

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 considered.		
Evidence		Internal auditor commentary
Has the Council considered the previous external audit report? <sup>11</sup>	N/A	As the council was a smaller authority it was exempt from a limited assurance review and therefore no external report was issued.
Has appropriate action been taken regarding the comments raised?	N/A	As above
Additional comments:		

<sup>11</sup> Regulation 20 Accounts and Audit Regulations 2015 – following completion of an audit the Council should note that it is the Council as a whole (i.e., 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 additional evidence of good record keeping, compliance with data protection regulations, freedom of information and website accessibility regulations.		
Evidence		Internal auditor commentary
Was the annual meeting held in accordance with legislation? <sup>12</sup> (Note to auditor- emergency Regulations because of the COVID-19 pandemic) <sup>13</sup>	YES	The Annual Parish Council Meeting was held 5 <sup>th</sup> May 2021 with its first item on the agenda the election of the Chairman and signing of the Declaration of Acceptance of Office as specified in the councils Standing Orders.
Is there evidence that Minutes are administered in accordance with legislation? <sup>14</sup>	YES	Council has a page numbering system in place with previous minutes being approved by full council at the start of each meeting. Comment: Minutes provided on the website are not signed, however it is recorded that the Chairman signed the minutes as a true record of the meeting held.
Is there a list of members' interests held?	YES	Evidence was seen on the District Authority's website of the Register of Interests for current Parish Councillors.
Does the Council have any Trustee responsibilities and if so, are these clearly identified in a Trust Document?	N/A	
Has the Transparency Code been correctly applied, and information published in accordance with current legislation?	YES	To ensure compliance 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 for the year 2021/2022 not later than 1 July: <ul style="list-style-type: none"> <li>• Internal Audit Report</li> <li>• List of Councillors and Responsibilities</li> <li>• Items of Expenditure Above £100 including recoverable and non-recoverable VAT</li> <li>• End of Year Accounts</li> </ul>

<sup>12</sup> The Local Government Act 1972 Schedule 12, paragraph 7 (2) and Schedule 15 (2)

<sup>13</sup> The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020

<sup>14</sup> Public Bodies (Admission to Meetings) Act 1960, Local Government Act 1972, and the Localism Act 2011

		<ul style="list-style-type: none"> <li>• Annual Governance Statement</li> <li>• Asset Register</li> <li>• 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.</li> </ul>
<i>Has the Council registered with the Information Commissioner's Office (ICO)?<sup>15</sup></i>	YES	The Council is registered with the ICO as a data controller. Registration Certificate Z3614041 expiry date 27 <sup>th</sup> March 2023.
<i>Is the Council compliant with the General Data Protection Regulation requirements?</i>	YES	The council has taken steps to ensure compliancy. Documents detailed on the council's website include: Data-Security-Incident-Procedure; Health & Safety Policy; Model Publication Scheme; Complaints Policy and Procedure; Data Security Incident Procedure; Parish Council Data Retention Policy; Equality Policy; Data Protection Policy; Privacy Notice; Data Subject Access Procedure; Policy for Dealing with the Press.
<i>Has the Council published a website accessibility statement on their website in line with Regulations?<sup>16</sup></i>	YES	The council has published a Website Accessibility Statement.
<i>Does the council have official email addresses for correspondence?<sup>17</sup></i>	YES	Other than the Chairman the councillors and clerk all access the same email address. The Chairmans email address appears to be that of a personal account. Comment: In accordance with the Practitioners Guide the importance of smaller authorities using secure e-mail systems and gov.uk addresses, it is recommended every authority has its own e-mail addresses which is owned by the authority rather than relying on the use of personal e-mail addresses that can change regularly. This reduces the risk of correspondence going astray or being delayed.
<i>Is there evidence that electronic files are backed up?</i>	N/A	Unable to confirm due to virtual audit.
<i>Do terms of reference exist for all committees and is there evidence these are regularly reviewed?</i>	NO	The council does not have committees
<i>Additional comments:</i>		

<sup>15</sup> Data Protection Act 2018<sup>16</sup> Website Accessibility Regulations 2018<sup>17</sup> Practitioners Guide

SALC Internal Audit Report (v.3)  
Last reviewed: 7<sup>th</sup> April 2022



Signed: *J.Lawes*

Date of Internal Audit Visit: N/A

Date of Internal Audit Report: 19<sup>th</sup> April 2022

On behalf of Suffolk Association of Local Councils

## **ITEM 20**

### **TO RE-APPONT THE SUFFOLK ASSOCIATION OF LOCAL COUNCILS AS THE COUNCIL'S INDEPENDENT INTERNAL AUDITOR**

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 21/22.

## **ITEM 21**

### **TO REVIEW THE STATEMENT OF INTERNAL CONTROLS**

The following Statement was adopted in 2019 and reviewed in 2021.

#### **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 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 22**

#### **TO RE-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 29**  
**To Approve The Governance Statement for the Year Ended 31<sup>st</sup> March 2022**

**Section 1 – Annual Governance Statement 2021/22**

We acknowledge as the members of:

**LITTLE BRATED 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 2022, that:

	Agreed		not in line with 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 this 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 electors' 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 this authority's accounts.
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those 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 control 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 the 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)/asset, 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.

\*For any statement to which the response is 'no', an explanation must be published

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 Code (not part of the Annual Governance Statement)		
The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

**ITEM 30**

**To Approve The Accounting Statement for the Year Ended 31<sup>st</sup> March 2022**

**Section 2 – Accounting Statements 2021/22 for**

**LITTLE BRAXTED PARISH COUNCIL**

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	2577	5349	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	3950	4400	Total amount of precept (or for CIBs rates and levies) received or receivable in the year. Exclude any grants received
3. (+) Total other receipts	3261	6007	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	2610	2720	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	1809	2881	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	5349	10155	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	5349	10155	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 – if it 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 PWB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
			✓
			The Council as a body separately 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 2022 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 31

### To Approve and Sign the Certificate of Exemption from External Audit

#### Certificate of Exemption – AGAR 2021/22 Form 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 2022, 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 2022 and a completed Certificate of Exemption is submitted no later than **30 June 2022** notifying the external auditor.

LITTLE BRANTHO PARISH COUNCIL

certifies that during the financial year 2021/22, 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 2021/22:

Total annual gross expenditure for the authority 2021/22:

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 Form 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 2016
- In relation to the preceding financial year (2020/21), 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 2022.

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 \_\_\_\_\_

\*Published web address \_\_\_\_\_

**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 2022. Reminder letters incur a charge of £40 +VAT**

**ITEM 33**

**To Determine the Time and Place of Ordinary Meetings of the Full Council up to and Including the Next Annual Meeting of Full Council**

The following dates are proposed:-

Tuesday 19<sup>th</sup> July

Tuesday 13<sup>th</sup> September

Tuesday 15<sup>th</sup> November

Tuesday 10<sup>th</sup> January 2023

Tuesday 21<sup>st</sup> March 2023