



## 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 virtually on Tuesday 26<sup>th</sup> May 2020 at 7.00 p.m

**Gordon Mussett**  
**Parish Clerk**  
**16<sup>th</sup> May 2020**

To join this meeting as a Councillor or member of the public click on this link:-

<https://us04web.zoom.us/j/74225243828?pwd=aHg5eloybU52R3hwdmFWcmpjT2hGUT09>

Meeting ID: 742 2524 3828

Password: 2qJ82Y

### **AGENDA**

- 1. Election of Chair**  
To elect a Chair for 2020/2021
- 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 2019/2020
- 4. To Receive and Approve Apologies for absence**  
To receive and approve apologies for absence
- 5. To Receive Declarations of Interest**  
For Members to declare any interests in matters on the agenda
- 6. 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

- 7. To Agree and Approve the Minutes of the Meeting held 9<sup>th</sup> March 2020**  
To agree and approve the minutes of the meeting held on 9<sup>th</sup> March 2020 as a true record
- 8. To Review Standing Orders and Financial Regulations (attached)**  
To review Standing Orders and Financial Regulations.
- 9. To Review the Inventory of Land and Assets including Office Equipment (attached)**  
To review the inventory of land and assets including office equipment
- 10. 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
- 11. To Review the Council's Subscriptions to Other Bodies (attached)**  
To review the Council's subscriptions to other bodies
- 12. To Review the Council's Complaints Procedure (attached)**  
To review the Council's Complaints Procedure
- 13. 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
- 14. 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
- 15. To Review the Council's Data Privacy Notice (attached)**  
To review the Council's Data Privacy Notice
- 16. To Review the Data Protection Policy (attached)**  
To review the Council's Data Protection Policy
- 17. To Receive and Note the Internal Audit Report for 2019/20 (attached)**  
To receive and note the Internal Audit Report for 2019/20
- 18. To Review the Effectiveness of the Internal Audit (attached)**  
To review the effectiveness of the Internal Audit
- 19. 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
- 20. To Review the Separate Statement of Internal Controls (attached)**  
To review the separate Statement of Internal Controls

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

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

**22. 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

**23. 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

**24. 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

**25. To Receive a Financial Report and Note the Current Financial Situation for 2020/2021 (attached)**

To receive a financial report and note the current financial situation

**26. To Approve the Following Payments**

To approve the following payments made between meetings:-

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>
604	G N Mussett	H Bendall Litterpicking	£41.60
605	G N Mussett	Clerk's Salary	£125.15
606	G N Mussett	EALC Subscription	£66.72
607	G N Mussett	Insurance Renewal	£317.38

To approve the following payments made between meetings:-

<b>Document Reference</b>	<b>Payable To</b>	<b>In Respect of</b>	<b>£</b>
608	G N Mussett	H Bendall Litterpicking	£50.10
609	G N Mussett	Clerk's Salary	£93.95

**27. 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 8**

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

Both Standing Orders and Financial Regulations were reviewed at the May 2019 meeting of the Council. Since that date there have been no new legislative changes (save for the temporary arrangements introduced as a result of the coronavirus pandemic) 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 9**

### **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 10**

### **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 second year on 1<sup>st</sup> May.

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

### **ITEM 11**

#### **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. The subscription for 2020/21 has already been paid.

**Recommended: That the Council remains in membership in future years**

### **ITEM 12**

#### **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 13**

#### **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 2019/20 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 14**

##### **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 15**

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

The Council adopted this policy in 2019.

#### **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 16**

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

The Council agreed this policy in 2019.

**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 17**

#### **To Receive and Note the Internal Audit Report for 2019/20**

The report of the Independent Internal Auditor is shown below:-





**Internal Audit Report**  
**Year ending: 31<sup>st</sup> March 2020**

<b>Name of Council:</b>	LITTLE BRAXTED PARISH COUNCIL
<b>Income:</b>	£4,768.84
<b>Expenditure:</b>	£29,828.36
<b>Precept Figure:</b>	£3,600.00
<b>General Reserve:</b>	£1,245.37
<b>Earmarked Reserves:</b>	£1,332.00



## Internal Audit Objectives and Responsibilities

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

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

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

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

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete the Annual Internal Audit Report 2019/20 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

Subject	Requirements	Comments/Recommendations
1. Proper Book-keeping	Type of cash book or ledger used	Computerised cash sheets are used. Council follows Proper Practices in ensuring that its accounting procedure gives a more accurate presentation of an authority's true financial position by focusing on the balance of economic benefits that it has under its control, rather than just its bank balance.
	Cash book kept up to date and regularly verified against bank statement	The Cashbook is kept up to date and referenced which provides evidence to support the Council's underlying accounting statements.
	Correct arithmetic and balancing	Spot checks were made and were found to be correct. The Responsible Financial Officer ensures that the cash book is the focus for day-to-day accounting and balancing off and reconciliation to the bank statement and remains the most important control over the accounting system.
2. Financial Regulations & Standing Orders	Evidence that standing orders have been adopted and reviewed regularly	At the meeting of 14 <sup>th</sup> May 2019, Council carried out an annual review of its own Standing Orders which are based on the Model Standing Orders produced by NALC in 2018 which take into account changes in legislation since those produced in 2013.
	Evidence that Financial Regulations have been adopted and reviewed regularly	The Council's Financial Regulations, reviewed at a meeting of 29 <sup>th</sup> August 2019 are based on the Model Financial Regulations produced by NALC and have been adapted to reflect recent changes in legislation concerning Procurement.
	Evidence that a Responsible Financial Officer has been appointed with specific duties	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.
	Evidence that Financial Regulations have been tailored to the Council	Financial Regulations have been tailored to the Parish Council.
3. Payment controls	Supporting paperwork for payments, and appropriate authorisation	At each full Council Meeting a list of all payments is presented to the meeting with formal approval of such expenditure being shown in the minutes and evidence of such paperwork in the files submitted for internal audit.

		<i>Comment: Council continues to show good practice of ensuring, in accordance with its own FR 5.6, that a schedule of due and retrospective payments which arise on a regular basis of a continuing contract, is submitted to full Council for approval at each meeting.</i>
	Internet Banking transactions properly recorded/approved	Internet banking is not used by the Council.
	VAT correctly identified and reclaimed within time limits	VAT is identified in the cash book. The claim for the period 1 <sup>st</sup> April 2018 to 31 <sup>st</sup> March 2019 in the sum of £164.10 was settled on 23 <sup>rd</sup> April 2019. The year-end period shows VAT due of £252.83 which matches that shown in the cashbook.
	Has Council adopted the General Power of Competence and is it being correctly applied?	The Parish Council does not exercise the General Power of Competence.
	S137 separately recorded, minuted and within statutory limits	There were no payments made under this power for the year under review.
	Payments of interest and principal sums in respect of loans, are paid in accordance with agreements	The Council has no Public Works Loan and as such incurred no interest payments for the period under review.
<b>4. Risk Management</b>	Is there evidence of risk assessment documentation?	The Risk Assessment Document for the period 1 <sup>st</sup> April 2019 to 31 <sup>st</sup> March 2020 was considered at a meeting of the Parish Council on 14 <sup>th</sup> January 2020 and covers in general terms the matters which could possibly prevent a smaller relevant body from functioning.  <i>Comment: Overall within its Risk Management Document 2019, Council has identified a number of risks to property; finances and personnel and has taken steps to control the risk - all of which are clearly identified within the document as approved by Full Council.</i>
	Evidence that risks are being identified and managed.	Council has a comprehensive Financial Risk Assessment which was reviewed and adopted by the Parish Council on 9th March 2020. Council's documents identify the risks associated with ensuring that public finances are adequately protected and managed and has taken steps to mitigate such risks. The documentation of the specific control procedures that have been adopted by the council for payments not only protects the RFO but also fulfils an internal control objective.

	<p>Appropriate Insurance cover in place for employment, public liability and fidelity guarantee.</p>	<p>General Insurance from Zurich for the period from 1<sup>st</sup> June 2019 to 31<sup>st</sup> May 2020 shows core cover: Business Interruption; Public Liability £10; Employer's Liability; Public Liability; Office Contents; Libel &amp; Slander; Officials Indemnity; Personal Accident and Legal Expenses. Fidelity Guarantee Cover is £250,000 and is within recommended guidelines.</p> <p>Property Damage and Money are covered as per the schedule with contents items (other property) being generic under the All Risks Category.</p>
	<p>Evidence that insurance is adequate and has been reviewed on an annual basis</p>	<p>Council reviewed its current insurance cover at the meeting of 14<sup>th</sup> May 2019.</p> <p><i>Comment: in accordance with Proper Practices, Council has identified its key risks and taken steps to manage them in a way which it can justify to a level which is tolerable by transferring the risk and buying in services from specialist external bodies and taking out insurance. The RFO, in accordance with Proper Practices has ensured that there is evidence that a review of the insurance cover was completed, and appropriate insurance is in place to help manage the potential consequences of a risk occurring.</i></p>
	<p>Evidence that internal controls are documented and regularly reviewed</p>	<p>In accordance with the Accounts and Audit Regulations 2015, Council reviewed the effectiveness of the system of internal control at its meeting of 11<sup>th</sup> June 2019.</p> <p><i>Comment: with reference to the Accounts and Audit Regulations 2015, Council has understood the requirement to have in place safe and efficient arrangements to safeguard public money. Within the Internal Control Statement for the Financial Year 2018-2019, as reviewed and adopted by Full Council in March 2019, Council has reviewed its arrangements to protect public money.</i></p>
	<p>Evidence that a review of the effectiveness of internal audit has been carried out during the year</p>	<p>The effectiveness of internal audit was discussed by full Council within the Internal Control Statement submitted and approved at a meeting of 11<sup>th</sup> June 2019.</p>

		<p><i>Comment: by reviewing the terms of reference for internal audit, Council has followed guidance with the Governance and Accountability Guide and recognises that the internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily.</i></p>
5. Budgetary controls	Verifying that the budget has been properly prepared, and agreed	<p>The budget for the year 2019/20 in the sum of £3,600 was approved by full Council at a meeting of 29<sup>th</sup> January 2019.</p> <p><i>Comment: Council shows good practice by following the recommended key stages as to the budgetary process to be followed for the year:</i></p> <ul style="list-style-type: none"> <li>• <i>decide the form and level of detail of the budget;</i></li> <li>• <i>review the current year budget and spending;</i></li> <li>• <i>determine the cost of spending plans;</i></li> <li>• <i>assess levels of income;</i></li> <li>• <i>bring together spending and income plans;</i></li> <li>• <i>provide for contingencies and consider the need for reserves;</i></li> <li>• <i>approve the budget;</i></li> <li>• <i>confirm the precept or rates and special levies; and</i></li> <li>• <i>review progress against the budget regularly throughout the year.</i></li> </ul>
	Verifying that the Precept amount has been agreed in full Council and clearly minuted	<p>The precept was set at £3,600 and formally approved at a meeting of 29<sup>th</sup> January 2019 with Council evidencing that this would equate to a parish council tax of £42.45 for a Band D Property.</p>
	Regular reporting of expenditure and variances from budget	<p>Comparisons between budgeted and actual income and expenditure is included within the documentation circulated to Councillors with the agenda at each meeting. The minutes reflect that they have been received and noted.</p>
	Reserves held  General and Earmarked.	<p>Council's final accounts show general reserves in the sum of £1,245.37 with earmarked reserves in the sum of £1,332.00.</p> <p><i>Comment: It is regarded as acceptable for a council's general</i></p>

		<i>(non-earmarked revenue) reserves to be equal to 3 to 6 six months of contractual expenditure and at £1,245.37, council's general reserves are considered to be within this level.</i>
<b>6. Income controls</b>	Is income properly recorded and promptly banked?	A number of items of income were cross checked against cash book and bank statement and found to be in order. In accordance with Proper Practices, the Responsible Financial Officer ensures that the accounting records contain entries from day to day of all sums of money received.
	Is income reported to full Council?	All income received by the parish council is reported as part of the Financial Reports submitted by the RFO. The RFO ensures that monies received are promptly banked.
	Does the Precept recorded agree to the Council Tax Authority's notification?	The council received precept of £3,600 during the year under review in May 2019.  <i>Comment: Evidence was provided showing a full audit trail from Precept being discussed and approved at the meeting of 29<sup>th</sup> January 2019, served on the Charging Authority to receipt of same in the Council's Bank Account.</i>
	If appropriate, are CIL Reporting Schedules in accordance with the Community Infrastructure Levy Regulations 2010?	There were no CIL funds received in the year under review.
<b>7. Petty Cash</b>	Is a petty cash in operation?	A petty cash system is not operated by the parish council although it is noted that there is a rolling balance of £0.58.
	If so, is there an adequate control system in place.	All expenses claimed are approved by full council with supporting paperwork in place.
<b>8. Payroll controls</b>	Do all employees have contracts of employment?	Council had 2 employees on its payroll at the period end of 31 <sup>st</sup> March 2020. Employment contracts were not reviewed during the internal audit but all salary payments are authorised by full council.  <i>Comment: in accordance with Proper Practices, Council has ensured that the remuneration payable to all employees has been approved in advance by the Council.</i>
	Are arrangements in place for authorising of the payroll and payments by the Council?	Cross-checks were completed on two payments covering salary and PAYE were found to be in order. There are suitable payroll arrangements in place which ensures the accuracy and

	Verifying the process for agreeing rates of pay to be applied.	legitimacy of payments of salaries and wages, and associated liabilities and as such the Council has complied with its duties under employment legislation.
	Do salary payments include deductions for PAYE/NIC?  Is PAYE/NIC paid promptly to HMRC?	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.
	Is there evidence that the Council is aware of its pension responsibilities? Are pension payments in operation?	It is noted that the internal audit report for the previous year confirmed that a declaration of compliance with regards to automatic enrolment duties had been completed on 31st May 2017 with no staff being automatically enrolled.
<b>9. Asset control</b>	Verifying the Council maintains an Asset Register in accordance with proper practises	The Asset Register was reviewed during the Internal Audit Visit for year-end and accurately reflects those items listed under insurance and within the Parish Council's remit for maintenance and ownership. It is noted that the declared value for all assets at year-end (31.03.2020) was £4,804.00. All assets have been stated as at the acquisition value and where assets have been gifted or where there is no known value have been given the proxy value of £1.  <i>Comment: Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2019 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied and if/where amended, it will need to publish and provide explanations in changes in value to any previously recorded assets.</i>
	Verifying that the Asset Register is reviewed annually	The Asset Register value has been stated on the Annual Governance and Accountability Return (AGAR) and it is expected that this will be formally approved at the meeting to approve the AGAR.
	Cross checking of Insurance cover	A number of items as listed under the Asset Register were reviewed against items under insurance and cover was deemed to be appropriate. Content Items (other property) are generic



		under the All Risks Category and have been given insurance value in accordance with the policy operated by the insurance company under its Local Council Policy.
<b>10. Bank reconciliation</b>	Regularly completed and reconciled with cash book	Bank reconciliations are completed on a regular basis and reconcile with the cash sheets.  <i>Comment: The RFO, as evidence of good financial practice, provides evidence of the bank reconciliations at each meeting to be verified by the Parish Council. This not only safeguards the Responsible Financial Officer but also fulfils an internal control objective.</i>
	Confirm bank balances agree with bank statements	Bank balances agree with period end statements and as at 31 <sup>st</sup> March 2020 stand at: £2,577.37  Broken down as follows: Community Account: £3,478.74 Unpresented cheques: £901.95 Petty Cash: £0.58
	Regular reporting of bank balances at council meetings	Overall there is regular reporting of bank balances within the financial reports submitted on a quarterly basis to the parish council.  <i>Comment: Council is aware that, in accordance with Proper Practices, the bank reconciliation is a key tool for management as it assists with the regular monitoring of cash flows which aids decision-making, particularly when there are competing priorities.</i>
<b>11. Year-end procedures</b>	Appropriate accounting procedures used	Accounts are produced on a receipts and expenditure basis. All were found to be in order.
	Financial trail from records to presented accounts	There is an underlying financial trail from financial records to the accounts produced. The end-of-year accounts and supporting documentation were extremely well presented for the internal audit review.
	Has the appropriate end of year AGAR documents been completed?	As Council is a smaller authority with gross income and expenditure exceeding £25,000 it has completed Part 3 of the AGAR.

		<p>The smaller authority has completed Section 2 Accounting Statements of the AGAR which is unsigned at the time of Internal Audit.</p> <p><b>Recommendation: it is suggested that the Accounting Statements are revisited prior to submission to the external auditors as currently it does not cast by £1.</b></p>
	Where an authority certified itself exempt in 2018/19, did it met the exemption criteria and correctly declared itself exempt?	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
	During the Summer 2019 did the smaller authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations?	The Internal Auditor was able to confirm that the details of the arrangements for the exercise of public rights for the period ending 31 <sup>st</sup> March 2019 were on the public website used by the Council.
	Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015	<p>The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31<sup>st</sup> March 2018 and published the following on a public website:</p> <p>Section 1 – Annual Governance Statement of the AGAR  Section 2 – Annual Accounting Statements of the AGAR  Section 3 – External Audit Report and Certificate.  Notice of the period for the exercise of public rights  The Annual Internal Audit Report</p>
12. Internal audit for the year ending 31 March 2019	Verifying that the previous internal audit reports have been considered by the Council	The Internal Auditor's Report for the year ending 31 <sup>st</sup> March 2019 was considered and accepted Meeting of the Parish Council on 11 <sup>th</sup> June 2019.
	Verifying that appropriate action has been taken regarding recommendations raised in reports from Internal Audit	<p>The following recommendations raised in the report from the internal audit were considered and approved by the parish council:</p> <ol style="list-style-type: none"> <li>1. Review effectiveness of internal audit</li> <li>2. Implement policies to ensure compliance with GDPR</li> </ol>
	Confirmation of appointment of Internal Auditor	SALC was appointed to act as the Parish Council's Internal Auditors at a meeting of full Council of 11 <sup>th</sup> June 2019 for the year ending 31 <sup>st</sup> March 2020.

		<p>The smaller authority has completed Section 2 Accounting Statements of the AGAR which is unsigned at the time of Internal Audit.</p> <p><b>Recommendation: it is suggested that the Accounting Statements are revisited prior to submission to the external auditors as currently it does not cast by £1.</b></p>
	Where an authority certified itself exempt in 2018/19, did it met the exemption criteria and correctly declared itself exempt?	As the Parish Council had gross income and expenditure exceeding £25,000 it was not able to declare itself exempt from a limited assurance review.
	During the Summer 2019 did the smaller authority demonstrate that it correctly provided for the exercise of public right as required by the Accounts and Audit Regulations?	The Internal Auditor was able to confirm that the details of the arrangements for the exercise of public rights for the period ending 31 <sup>st</sup> March 2019 were on the public website used by the Council.
	Have the publication requirements been met in accordance with the Audit & Accounts Regulations of 2015	<p>The Council has complied with the requirements of the Accounts and Audit Regulations 2015 for smaller authorities with income and expenditure exceeding £25,000 but not exceeding £6.5 million for the year ending 31<sup>st</sup> March 2018 and published the following on a public website:</p> <p>Section 1 – Annual Governance Statement of the AGAR  Section 2 – Annual Accounting Statements of the AGAR  Section 3 – External Audit Report and Certificate.  Notice of the period for the exercise of public rights  The Annual Internal Audit Report</p>
<b>12. Internal audit for the year ending 31 March 2019</b>	Verifying that the previous internal audit reports have been considered by the Council	The Internal Auditor's Report for the year ending 31 <sup>st</sup> March 2019 was considered and accepted Meeting of the Parish Council on 11 <sup>th</sup> June 2019.
	Verifying that appropriate action has been taken regarding recommendations raised in reports from Internal Audit	<p>The following recommendations raised in the report from the internal audit were considered and approved by the parish council:</p> <ol style="list-style-type: none"> <li>1. Review effectiveness of internal audit</li> <li>2. Implement policies to ensure compliance with GDPR</li> </ol>
	Confirmation of appointment of Internal Auditor	SALC was appointed to act as the Parish Council's Internal Auditors at a meeting of full Council of 11 <sup>th</sup> June 2019 for the year ending 31 <sup>st</sup> March 2020.

<b>13.External audit for the year ending 31 March 2019</b>	Verifying that the external audit report has been considered by the Council	Council considered and accepted the External Audit Report and Certificate at its meeting of 14 <sup>th</sup> November 2019 following the limited assurance review undertaken by the External Auditors.
	Verifying that appropriate action has been taken regarding recommendations raised in reports from External Audit	There were no matters which necessitated the issuing of a separate report. In accordance with the Accounts and Audit Regulations 2015, as a smaller authority with either income or expenditure exceeding £25,000 but not exceeding £6.5 million, Council has published on a public website Sections 1, 2 and 3 from the 2018/19 AGAR as well as the Notice of the Conclusion of the Audit.
<b>14. Additional Comments</b>	Annual meeting - held in accordance with legislation	The Annual Meeting of the Parish Council was held on 9 <sup>th</sup> May 2019 with the first item on the agenda being the election of the Chairman in accordance with the Local Government Act of 1972 15(1).
	Correct identification of trustee responsibilities	The council does not act as the sole trustee for any trusts.
	Verification that the applicable Transparency Code has been correctly applied and information is published in accordance with current legislation	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 2019/20 not later than 1 July: 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.
	Verifying that the council is registered with the ICO	The Council is correctly registered with the Information Commissioner's Office (ICO) as a Data Controller in accordance with the Data Protection Legislation. Registration No.

		Z3614041 refers.
	Verifying that the Council is compliant with the General Data Protection Regulation requirements	<p>Council has taken positive steps to ensure compliancy with the GDPR requirements and is monitoring matters to ensure the process is managed at all times. The following documents were seen on the parish council's website:</p> <p>Are the following in place:</p> <ul style="list-style-type: none"> <li>• Privacy Notices</li> <li>• Procedures for dealing with Subject Access Requests</li> <li>• Procedure for dealing with Data Breaches</li> <li>• Data Retention &amp; Disposal Policies</li> </ul>

Signed: *Victoria J Waples*

Date of Internal Audit Visit - 07.05.2020

Date of Internal Audit Report - 07.05.2020

On behalf of Suffolk Association of Local Councils

Annual Internal Audit Report 2019/20

LITTLE BRAXTED PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2020.

The internal audit for 2019/20 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	Agreed/Threats to compliance of the following		
	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.			NONE NONE
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 and year-end bank account reconciliations were properly carried out.	✓		
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 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review it is not to be marked as exempt)			✓
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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 07.05.2020

Name of person who carried out the internal audit  
Victoria Waples on behalf of SAIC  
Date 07.05.2020

Signature of person who carried out the internal audit

\*If the response is 'no' you must include a note to 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).

Apart from the minor rounding-up contained in the draft Annual Return (which has since been corrected) there are no matters to consider further in this report.

**Members are recommended to note and agree the report of the Independent Internal Auditor.**

## **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 RE-APPPOINT 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 2020/21.

## **ITEM 20**

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

The following Statement was adopted in 2019.

#### **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 21**

#### **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 22**

#### **TO AGREE THE GOVERNANCE STATEMENTS WITHIN THE ANNUAL GOVERNANCE AND ACCOUNTABILITY RETURN**

The Council is required to confirm it has fulfilled the statements in the Annual Return (see below).

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

LITTLE BRAXTED PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

	Answer		We intend that the authority
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			prepared its accounting statements in accordance with the Accounts and Audit Regulations.
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of 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 the 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 controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.			responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charities. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/charity, including financial reporting and, if required, independent examination or audit.	Yes	No	How
			has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.

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

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

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

and recorded as minute reference:

Chairman

Clerk

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

Authority web address  
littlebraxted.ess-exonline.net

**ITEM 23  
TO AGREE THE FINANCIAL STATEMENTS WITHIN THE ANNUAL  
GOVERNANCE AND ACCOUNTABILITY RETURN**

Members are to agree the financial statement in the Annual Return.

Section 2 – Accounting Statements 2019/20 for

LITTLE BRAXTED PARISH COUNCIL

	Year ended		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	5390	27637	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	3274	3600	Total amount of precept (or for ICBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	24201	1169	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	2506	2553	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employer's pension contributions, gratuity 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	2721	27276	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	27637	2577	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	27637	2577	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 PMLB).
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 2020 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

G J NAA

14/5/20

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 24**

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

In view of the continuing pandemic and restriction on public gatherings, Council are advised to hold all future meetings until 7<sup>th</sup> May 2021 virtually, and only as required by law. This would mean a virtual meeting by 30<sup>th</sup> November to receive the report of the External Auditor, a virtual meeting by 31<sup>st</sup> January to agree the budget and precept for 2021/22, and a further virtual meeting by 30<sup>th</sup> April to confirm the accounts for 2020/21.

**It is recommended that the Clerk set such dates as are convenient within those timescales.**

**ITEM 25****Financial Statement to 31<sup>st</sup> May 2020****Income**

<b>Date</b>	<b>Document reference</b>	<b>From</b>	<b>In Respect of</b>	<b>General Administration £</b>	<b>War Memorial £</b>	<b>Other £</b>	<b>VAT £</b>	<b>Total £</b>
<b>08/04/2020</b>		<b>HMRC</b>	<b>VAT Refund</b>				<b>252.83</b>	£ 252.83
23/04/2020		Maldon District Council	Precept	£ 3,950.00				£ 3,950.00
<b>Total for Year</b>				<b>£ 3,950.00</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 252.83</b>	<b>£ 4,202.83</b>

# Bank Reconciliation



MG 000567 F1V1922A 709F30EAM00003 36300 9710654866 A



Issued on 01 May 2020

MR G MUSSETT  
LITTLE BRAXTED PARISH COUNCIL  
25 EBENEZER CLOSE  
WITHAM  
CM8 2HX



## Your Community Account

## At a glance

Date	Description	Money out £	Money in £	Balance £
1 Apr	Start Balance			3,478.74
8 Apr	Direct Credit From HMRC Vtr Ref: Xgy126000107276		252.83	3,731.57
20 Apr	Cheque Issued Ref: 100596	626.95		3,104.62
	Cheque Issued Ref: 100597	275.00		2,829.62
27 Apr	Direct Credit From Maldon DC - Paymen Ref: Mdc31310		3,950.00	6,779.62
30 Apr	Balance carried forward			6,779.62
	Total Payments/Receipts	901.95	4,202.83	

### 01 - 30 Apr 2020

Start balance	£3,478.74
Money out	£901.95
▶ Commission charges	£0.00
Money in	£4,202.83
▶ Gross interest earned	£0.00
End balance	£6,779.62

Your deposit is eligible for protection by the Financial Services Compensation Scheme.

Anything wrong? If you notice any incorrect or unusual transactions, see the next page for how to get in touch with us.

0567 01104 F1V1922A 9710654866 1 of 2

<b>As at 31/03/20</b>	
Petty Cash	£ 0.58
Barclays Bank	£ 3,478.74
<b>Total</b>	<b>£ 3,479.32</b>
Less Uncashed Cheques	-£ 901.95
<b>Total</b>	<b>£ 2,577.37</b>
Add Income for year	£ 4,202.83
Less Expenditure for year	£ -
<b>Total</b>	<b>£ 6,780.20</b>
<b>As at 30/04/20</b>	
<b>Represented by</b>	
Petty Cash	£ 0.58
Barclays Bank	£ 6,779.62
<b>Total</b>	<b>£ 6,780.20</b>
Less Uncashed Cheques	
<b>Total</b>	<b>£ 6,780.20</b>

