

Agenda Item 2 Councillor Dispensation

If there is an item on this agenda for which you have a pecuniary interest you will not be able to take part in any of the discussion or vote on a resolution. However, if you wish the council to consider your request for dispensation **you need to write to the Clerk ahead of the meeting** stating your reasons on why you should be given a dispensation.

Agenda Item 4 Internal Auditor

Mr Simon White confirms that he is prepared to continue as the internal auditor, if the Council would like him to do so.

Agenda Item 7 Routine Correspondence

If there is an email that I have circulated which is not included on the agenda or below and you consider it should be discussed, please raise the item at this point.

- Telephone call from Paul Hollingsworth with an update on the footpaths

Agenda Item 8 Clerks Report

Minute	Action	Status	Done
	Minutes placed on website / sent to parish magazine / Lee and James		<input checked="" type="checkbox"/>
	Planning Comments sent to BDC		<input checked="" type="checkbox"/>
	Cheques sent to suppliers.		<input type="checkbox"/>
20/021 b	Clerk to contact Paul Gant SCC Highways as a response had not been received following the meeting with Cllrs on the 3rd December	Awaiting response	<input checked="" type="checkbox"/>
20/062 a	BDC Parker to look into the planning permission at Assington Autos regarding the sites operating hours		<input type="checkbox"/>
20/050 b	Clerk to arrange cheques for donations		<input checked="" type="checkbox"/>
20/066 b	Cllr Hill to again follow up the response from SCC Highways with Cllr Finch		<input type="checkbox"/>
20/062 b	Cllr Hill to complete BDC survey on planning services	Cllr Hill confirmed that he has completed the survey	<input checked="" type="checkbox"/>
20/064	Clerk to update Standing Orders and Financial Regulations		<input checked="" type="checkbox"/>
20/066	BDC Parker to look into if there are any restrictions on filling up garden ponds		<input type="checkbox"/>
	Clerks Hours		
	1st April 2019 to 31st March 2020 : 335 hrs worked /260 hrs pd		
	1st April 2020 to 30th June 2020: 69hrs worked/60 hrs pd		
	Calendar Reminder		
	Shoulder of Mutton AVC renewal due 19th August 2024		

**Annual Report by the
Internal Auditor for Assington Parish Council
for the 2019/20 Financial Year**

Carried out by: Simon White - 20 The Street, Assington, Sudbury, Suffolk

Report to Assington Parish Council (APC)

Acting independently and based on an assessment of risk, I carried out a selective assessment of the compliance with the relevant procedures and controls expected to be in operation during the financial year ended 31st March 2020.

In following the process outlined within the Annual Return, I submit the following report with observations:

- Appropriate books of accounts were kept throughout the period under review with all receipts and payments, including VAT, being correctly approved and accounted for in the cashbook.
- Remittances and invoices supported all receipts and payments.
- The bank reconciliation and budget were regularly monitored throughout the year as well as the bank statement being checked against the reconciliation at each Council meeting.
- There were no petty cash items in the period reviewed.
- The annual precept requirement was based on a sound budgetary process and reviewed at the APC meeting on 26th November 2018. *Note that while there was no record of agreement to follow the reviewed budget it is evident that it was.*
- The Asset Register has been properly maintained and insurance risk assessed against the total value.
- Salary and allowances paid to the Clerk are in accordance with PAYE regulations.
- The year-end accounts have been prepared on a correct accounting basis, agreed with the cashbook and supported by an adequate audit trail. The year-end bank statement has also been prepared correctly.
- APC does not act as a sole trustee and therefore has no responsibilities as a trustee.
- All APC meetings were carried out correctly and members declared their interests where appropriate.

- The risk assessment is appropriate for the activities of the Council.

Based on my examination, it is my opinion that the system of internal controls is adequate and effective for Assington Parish Council's needs and planned coverage.



S. J. White

6th July 2020

Annual Internal Audit Report 2019/20

ENTER NAME OF AUTHORITY

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? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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 of its 2018/19 AGAR tick "not covered")	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

6/7/2020

E SIMON JOHN WHITE

Signature of person who carried out the internal audit

Signature

Date 6/7/20

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

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

Agenda Item 9b Section 1 and 2 of the Annual Return

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

ASSINGTON 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:

	Agreed		"Yes" means that this 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 controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		responded to matters brought to its attention by internal and external audit.
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			has met all of its responsibilities where as a body corporate it is a sole managing trustee of a local trust or trusts.
		✓	

*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:

DDMMYYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Section 2 – Accounting Statements 2019/20 for

ASSINGTON PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	15,223	19,182	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	8,597	9,500	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	7,247	26,737	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	3,227	3,417	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	1,553	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	7,105	13,006	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	19,182	38,996	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	19,182	38,996	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	21,417	21,417	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 PWLB).
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

SIGNATURE REQUIRED
Date DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Associated Papers APC Meeting on 27th July 2020

Agenda Item 9c RFO Report

Receipts and Payments

18/05/20	Cancelled cheque 857	2			60.00		
18/05/20	Charge for stopped cheque 857	PO3					12.50 y
20/05/20	HMRC VAT Repayment	3			1,426.41	y	
08/06/20	Bank Interest 2 Mar - 7 Jun				13.51	y	
30/06/19	J Hatton - Salary	PO4	872	LA 2011 ss 1 to 8			539.25
30/06/20	J Hatton - WFHA	PO4	872	LA 2011 ss 1 to 8			39.00
30/06/20	J Hatton - Expenses	PO5	872	LA 2011 ss 1 to 8			113.16
30/06/20	HMRC	PO4	873	LA 2011 ss 1 to 8			134.80
30/06/20	Assington Allotment Rent	4		LA 2011 ss 1 to 8	180.00		
01/07/20	Groundwork - NP Grant	5		LA 2011 ss 1 to 8	5,074.00		
27/07/20	Cllr Hill - NP Expenses	PO6	874	LA 2011 ss 1 to 8			148.97
27/07/20	Cllr Symons - Donation Expenses	PO7	875	LA 2011 ss 1 to 8			100.00
27/07/20	BDC - Conservation Lease	PO8	876	LA 2011 ss 1 to 8			5.00
27/07/20	B.D. Hurren - Park Bence	PO9	877	LA 2011 ss 1 to 8			423.00
27/07/20	Donation - Assington PCC	PO10	878	LA 2011 ss 1 to 8			350.00
27/07/20	Donation - Sudbury CAB	PO10	879	LA 2011 ss 1 to 8			100.00
27/07/20	Donation - Marie Curie	PO10	880	LA 2011 ss 1 to 8			50.00
27/07/20	Donation - Assington Association	PO10	881	LA 2011 ss 1 to 8			100.00
29/07/20	ICO - Data Protection Registration	PO11	DD	LA 2011 ss 1 to 8			40.00

Bank Reconciliation

	Statement Date	Statement Balance	Actual Balance	Unpresented Cheques	Credits not shown	Difference
Community Premium Accounts	30/6/20	£100.00				
		£51,308.56	£54,519.38	£2,143.18	£5,254.00	£0.00
Cash		£0.00	£0.00			£0.00
		£51,408.56	£54,519.38	£2,143.18	£5,254.00	

Statement of Accounts vs Budget

	Budget	Actual		Reserves	Budget	Actual
Assets B/Forward		£38,996.28				
Income			Expenditure			
Precept	£9,500.00	£5,000.00	Staff Costs	£2,880.00	£683.95	
Grants	£331.20	£5,074.00	Admin	£1,550.00	£319.95	
Bank Interest	£5.00	£13.51	Donations	£600.00	£700.00	
Loan	£0.00	£0.00	Street Lighting	£350.00	£0.00	
Other	£360.00	£240.00	CIL	£0.00	£423.00	
CIL	£0.00	£9,139.66	Insurance	£350.00	£0.00	
VAT Repayment	£0.00	£0.00	Inspection	£350.00	£0.00	
			P3 Scheme	£360.00	£0.00	
			Licensed Footpaths	£175.00	£0.00	
			Contingency	£500.00	£0.00	
			Maintenance	£630.00	£0.00	
			Loan Repayment	£0.00	£0.00	
			Loan Interest	£0.00	£0.00	
			Allotments / Conservation	£655.00	£5.00	
			Neighbourhood Plan	£1,500.00	£3,235.98	
			VAT Paid	£0.00	£0.00	
Total	£10,196.20	£19,467.17	Total	£0.00	£9,900.00	£5,367.88
			Assets C/Forward			£54,519.38
Total		£58,463.45	Total			£59,887.26

* Grant of £5,074 is for the Neighbourhood Plan

Agenda Item 9.d Homeworking Allowance

Homeworking Allowance

Parkinson Partnership LLP previously provided SALC with guidance for allowance for homeworking. There has been an amendment to that guidance, although the weekly allowance increased by 50% from £4 to £6 and the initial announcement said that the monthly rate would rise from £18 to £27, HMRC have spotted that £6 x 52/12 works out at £26 a month and that is the limit they are using. The updated guidance is available [by clicking here.](#)

SALC has recommended that the allowance for homeworking be increased from the 1st April 2020. Currently Assington Parish Council WFHA is £3 per week/ £39 per quarter.

For the year 1st April 2019 to 31st March 2020, the clerk worked 335 hours and was paid for 260 hours plus 25 hours paid holiday totaling 285 hours. Unpaid 50 hours worked by the clerk.

Agenda Item 10b Status of planning applications

Date Received	BDC Ref	Application	APC Ref	APC Response	BDC Response
31/03/20	DC/20/01307	Change of use and conversion of barn into 1 dwelling at Shamrock Farm, Marshalls Farm, Assington	20/033	Objected	
31/03/20	DC/20/01308	Works to facilitate conversion of barn into 1 dwelling at Shamrock Farm, Marshalls Farm, Assington	20/033	Objected	
14/04/20	DC/20/01440	Erection of single storey front/side extension at Zareba, The Street, Assington	20/051a	Supported	Granted (not notified by BDC)
30/06/20	APP/D3505/W/20/3249865	Change of use of existing restaurant and outbuilding to provide 5 dwellings at The Case Restaurant, Further Street, Assington	20/065	Objected	

Associated Papers APC Meeting on 27th July 2020

Agenda Item 11 Document Retention Policy

DOCUMENT	PAPER / ELECTRONIC	LOCATION	STANDARD MINIMUM RETENTION PERIOD	PROPOSED MINIMUM RETENTION PERIOD
Administration				
Agendas	E	Computer	3 years	3 years
Clerk's Personnel records	P	Chairman	9 months after ceasing employment	15 months after ceasing employment*
Contracts	P	File	Indefinitely	Indefinitely
Declaration of Office Chairman	P	Admin File	Term of Office plus 1 year	Term of Office plus 1 year
Declaration of Office Councillor	P	Admin File	Term of Office plus 1 year	Term of Office plus 1 year
Election documents	P	Admin File	6 months after Election	6 months after Election
Inspection Reports	P	Admin File	Indefinitely	Indefinitely
Leases	P	File	Indefinitely	Indefinitely
Newsletter	E	Computer	Indefinitely	Indefinitely
Planning Applications & Responses	E	BDC website		
Register of Interests	E	BDC website		
Routine Correspondence	P	Correspondence File	Retain as long as useful	Retain as long as useful
Routine emails	E	email account	Retain as long as useful	Retain as long as useful
Signed Minutes of Annual Parish Meeting	P	Minutes File	Indefinitely	Indefinitely
Signed Minutes of Council Meetings	P	Minutes File	Indefinitely	Indefinitely
Finance				
Annual Return	P	Accounts File by Year	Indefinitely	Indefinitely
Bank paying-in books & Cheque book stubs	P	Finance File	Last completed audit year	2 years
Bank Statements	P	Accounts File by Year	Last completed audit year	12 years
Clerk expenses	P	Accounts File by Year	6 years	12 years
Insurance policies	P	Accounts File by Year	Indefinitely	Indefinitely
Paid Invoices	P	Accounts File by Year	6 years	12 years
PAYE returns including hours paid	P	Accounts File by Year	6 years	12 years
Quotation and tenders	P	Accounts File by Year	12 years	12 years
Receipt & Payment Accounts	P	Accounts File by Year	Indefinitely	Indefinitely
Receipt Books	P	Accounts File by Year	6 years	12 years
VAT records	P	Accounts File by Year	6 years	12 years
Allotments				
Agreements	P	Allotments File	Indefinitely	Indefinitely

* To ensure that an old clerk's personnel file (including Contract of Employment) is available for a year-end audit no matter when he / she left. However, from an employer viewpoint a "personnel record" cannot be deleted lock, stock and barrel and it would be worthwhile following the Information Commissioners Office: "An employer should review the personal data it holds about an individual when that individual leaves the organisation's employment. It will need to retain enough data to enable the organisation to deal with, say, providing references or information about the individual's pension arrangements. However, personal data that is unlikely to be needed again should be removed from the organisation's records – such as the individual's emergency contact details, previous addresses, or death-in-service beneficiary details."

