



LONDON COLNEY PARISH COUNCIL

To: Cllrs D Gordon (Chair), MacMillan, Pakenham and Winstone

4 November 2022

You are hereby summoned to attend a **FINANCE & GENERAL PURPOSES COMMITTEE** meeting to be held on **WEDNESDAY 9 NOVEMBER 2022**, to be held at **2.00PM, CALEDON COMMUNITY CENTRE, CALEDON ROAD, LONDON COLNEY AL2 1PU**

Emma Payne
Clerk

AGENDA

- 1. APOLOGIES**
To receive and approve apologies
- 2. NOTIFICATION OF SUBSTITUTIONS**
To receive any notification of substitution made to the Clerk
- 3. DECLARATION OF INTERESTS**
Members are reminded to make any declarations of disclosable pecuniary and/or personal interests that they may have in relation to items on this Agenda.
- 4. MINUTES** 3
To approve the minutes of the meeting of the Finance & General Purposes Committee held on 28 September 2022
- 5. REPORTS TO COMMITTEE**
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To receive an update on this item
 - 5.2 Review of Policies** 6
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To receive a report regarding the offsetting of the rent for the Margaret Hopkins Suite to install a new boiler at the Morris Recreation Ground sports pavilion
 - 5.5 Parish Council Land Assets** 14
To receive a request from the Neighbourhood Plan Working Group to register various land assets own/leased by the Parish Council as open spaces
 - 5.6 Grounds Maintenance Specification**
To receive a specification relating to the maintenance of the open spaces and recreational facilities of the parish council

5.7 Internal Audit	17
To receive the interim internal audit report for 2022/23	
5.8 Assets of Community Value	
To receive a verbal update on this item	
5.10 Bank Reconciliations	
To note the agreed bank reconciliations	
6. WORK PROGRAMME	29
To note the work programme for this committee	
7. CONFIDENTIAL ITEMS	
To resolve to exclude the Press and public from the following items in accordance with the Public Bodies (Admissions to Meetings) Act 1960.	
7.1	Land at Caledon Community Centre
8. DATE OF NEXT MEETING	
7 December 2022	

LONDON COLNEY PARISH COUNCIL

MINUTES OF THE FINANCE & GENERAL PURPOSES COMMITTEE MEETING WEDNESDAY 28 SEPTEMBER 2022, AT 6.00PM CALEDON COMMUNITY CENTRE, CALEDON ROAD, LONDON COLNEY AL2 1PU

PRESENT: Councillors D Gordon (Chair), M MacMillan, H Pakenham, and L Winstone

IN ATTENDANCE: E Payne (Clerk)

1. APOLOGIES

All members were present.

2. NOTIFICATION OF SUBSTITUTES

There were no substitutes.

3. DECLARATIONS OF INTERESTS

There were no declarations of interest for any item on the agenda.

4. MINUTES

The minutes of the meeting held on 14 July 2022 were received as a true record of the meeting.

5. REPORTS TO COMMITTEE

5.1 Aged Debtors

Members were advised that the oldest aged debtors had been identified and they had been contacted to seek clarification on the unpaid invoices. A further update will be made to the next meeting.

5.2 Lunch Club

Members received a report on the operation of the lunch club. It was noted that there was a £10,000 saving to the Council after the service had been contracted out. Members agreed that this was a service to the community and that the situation should be monitored. This was the first year of operation and the situation may improve in years to come. It was **RESOLVED** to:

Note the report

5.3 VAT

Members received a report with the VAT return for quarter one. Members asked where VAT was shown in the budget. They were advised that the budget was set as a net figure and that the VAT to be paid/reclaimed was held in a suspense account. It was **RESOLVED** to

Note the report

5.4 Newsletter Printing

Members received a report on the overspend on the newsletter printing budget. Members noted that the distribution of the newsletter was a separate budget code and not included in the budget for printing. Members were advised that it was too early in the year to recommend a budget to vire the overspend from. The Clerk will ascertain from the distribution company if their prices will change for 2023-24. It was **RESOLVED** to:

- a) Note the report.*
- b) Review the advertising rates when setting the budget for 2023/24*
- c) Note the recommendation of the Events & Community Committee to increase the designer's honorium for 2023/24.*

5.5 External Audit Provision

Members received a report regarding the provision of the external auditors. It was **RESOLVED** to:

- a) Note the report.*
- b) London Colney Parish Council will remain with the SAAA scheme.*

5.6 Parish Council Insurance

Members received a report regarding an increase in the premium for the parish council's insurance. Members noted the reasons for the increase in the premiums due to an rise in the value of assets. In addition, the parish council has additional assets in the form of the splash park and container café as well as a newer vehicle.

It was **RESOLVED** to:

Note the report with the overspend met by General Reserves.

5.7 104 High Street

Members received a request from 104 High Street to purchase a piece of land at Morris Recreation Ground to install a heat source pump. Members were advised that the land in question was not within the remit of the parish council to dispose of, as it is part of the recreation ground charity. It was **RESOLVED** to:

Refuse the request.

5.8 Assets of Community Value

Members received a verbal report regarding the current status of the applications to register various sites around the village as Assets of Community Value. The Clerk had received an update from St Albans District Council on the current situation of the applications. All the applications have been received although not all of them have been validated. Two were submitted in April and the remainder were submitted in June. Several sites have yet to be assessed. Members were disappointed to learn that the applications had not been progressed, despite the 8-week deadline and the fact that two of the submissions had been made in April with the remainder being submitted in June. Members were advised that the regulatory solicitor expressed concerns about the Napsbury Park orchard application. The Clerk will be advised in due course.

5.9 Budget 2023-24

Members agreed to hold budget working parties on the following dates:

Wednesday 25 October – 2pm

Wednesday 17 November – 11am

5.10 Bank Reconciliations

Members noted the bank reconciliations for April, May and June which were duly authorised.

6. WORK PROGRAMME

Members received this committee's work programme. Cllr Pakenham had pointed out to the Clerk that the Grounds Maintenance Specification should have been an agenda item for the September meeting, and it would be added to November's agenda. Members noted the rest of the items for the work programme.

7. CONFIDENTIAL ITEMS

To resolve to exclude the Press and Public from the following items in accordance with the Public Bodies (Admissions to Meetings) Act 1960.

7.1 Land at Caledon Community Centre

Members received a verbal report and noted the lack of progress to date. The Clerk had been in contact with Cllr Tallon who was going to pursue the matter. The Clerk was asked to write to the chief executive of the County Council setting out the issues.

7.2 Theft from Allotments

Members received a verbal report on the matter. It was **RESOLVED** to:

Seek the reimbursement of costs in relation to the undiversion of the water supply at Glebe Allotments but not the use of the water.

7.2 London Colney Village Club

Members noted the decision of the Council meeting on 14 September 2022. The Clerk advised Members that the request to attend a public meeting had been raised with the solicitor and a response would be received next week to this request.

7. DATE OF NEXT MEETING

Wednesday 9 November 2022.

The meeting closed at 1840 hours.

Signed:

Date:

LONDON COLNEY PARISH COUNCIL

COMMITTEE: FINANCE & GENERAL PURPOSES

DATE: 9 NOVEMBER 2022

REPORT BY: EMMA PAYNE, CLERK

SUBJECT: REVIEW OF POLICIES

1. SUMMARY

- 1.1 Working practices evolve and legislation changes and policies need to be reviewed in light of these changes to ensure that the policy remains current and fit for purpose.

2. RECOMMENDATION

- 2.1 Members are asked to:

- a) Review the policies as outlined below and approve any updates
- b) Recommend their adoption by Council

3. BACKGROUND

- 3.1 The following policies have been reviewed and updated where appropriate. To see the policy, please click on the document name below in blue, which will take you to the parish council's website to see the document in full

CCTV Code of Practice	No changes recommended
Complaints Procedure	No changes recommended
Document Retention & Disposal Policy	No changes recommended
Scheme of Publication	No changes recommended
Information & Data Protection Policy	No changes recommended
Removable Media Data Policy	No changes recommended
Safeguarding Policy	No changes recommended
Social Media & Electronic Communication Policy	This policy has been replaced by the Social Media Policy adopted March 2021

- 3.2 Unless there is a change in legislation or best practice, advised by National Association of Local Councils (NALC) or Society of Local Council Clerks (SLCC), these policies will be reviewed biennially.

- 3.3 All the parish council's policies are available on the website so they can be accessed by the public to demonstrate good governance.

4. FINANCE

- 4.1 There is no financial impact.

5. IMPACT ASSESSMENT

Strategic Plan	Objective Five
Equalities	N/A
Environmental/Sustainability	N/A
Crime & Disorder	N/A
Financial	N/A
Resources (including workforce)	N/A
Risk Management	Ensuring that policies are regularly reviewed and updated where appropriate shows good governance

LONDON COLNEY PARISH COUNCIL

COMMITTEE: FINANCE & GENERAL PURPOSES

DATE: 9 NOVEMBER 2022

REPORT BY: EMMA PAYNE

SUBJECT: REVIEW OF RESERVES AND RESERVES POLICY

1. SUMMARY

- 1.1 Members have asked for a review of reserves at this meeting.
- 1.2 Following on from the Budget Working Party Meeting on 26 October 2022, the Reserves Policy needs to be reviewed in light of the recommendation from that meeting to reduce General Reserves to £70,000.

2. RECOMMENDATION

- 2.1 Members are asked to:
 - a) Note the current position regarding General and Earmarked Reserves
 - b) Recommend to Council that the updated Reserves Policy is updated.

3. BACKGROUND

- 3.1 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events, and unusual circumstances. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.
- 3.2 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.
- 3.3 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Authorities with significant self-generated income (other than the precept or levy) should consider situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

4. FINANCE

- 4.1 At the end of the financial year 2021-22, there was a transfer to the General Reserves of £46,821. This increased the General Reserves to £121,638. On closer examination of the Income & Expenditure Report for 2021-22, the majority of the underspend came from Grants Received which totalled £44,830.

- 4.2 When grants are received, they are applied for a spent against a specific item. Therefore, some of the grants received were due to spent in the following financial year e.g., funding from SADC for splash park and refurbishment of Morris Way Pavilion.
- 4.3 There will be a projected overspend in 2022/23 of £45,342 which is the conclusion of the some of the projects which the funding was received for.
- 4.4 There has already been some committed expenditure from General Reserves, agreed by this committee at the meeting held 14 July 2022, when it was agreed to spend £3,000 on new windows at the community centre and up to £7,000 on repairs to the roof.
- 4.5 This will bring the General Reserves to less than the £70,000 level proposed to be used in the Reserves Policy.

5. RESERVES POLICY

- 5.1 The JPAG guidance as stated above is for the authority to hold 3 months operating costs in General Reserves. This equates to £90,000.
- 5.2 If the parish council resolves to use £20,000 from General Reserves to offset some of the expenditure for the budget in 2023/24, that will reduce the level of General Reserves to £70,000.
- 5.3 The authority's monthly expenditure is £30,000, therefore £70,000 is sufficient to cover 2 months expenditure. Members should consider item 3.1

General revenue reserves will be reviewed at each year end in conjunction with the year's surplus or deficit being added or subtracted. The Council must always keep a minimum balance sufficient to pay two months' salary to staff and associated expenses e.g., National Insurance, tax and pensions. With the current staff structure, that would equate to £15,000 per month or £30,000 for two month's expenditure.

- 5.4 The Clerk would draw Member's attention to item 4.4:

Balancing the budget by drawing on General Reserves (i.e., planning a budget deficit) must be viewed as a legitimate short-term option only. Such reserves must not be deployed to finance recurrent expenditure

5. IMPACT ASSESSMENT

Strategic Plan	Objective Five
Equalities	N/A
Environmental/Sustainability	N/A
Crime & Disorder	N/A
Financial	Using General Reserves to offset budget expenditure should be viewed as a short-term option
Resources (including workforce)	N/A
Risk Management	Sufficient General Reserves should be held to offset unexpected expenditure.

REVIEW OF RESERVES – NOVEMBER 2022

EXPECTED / APPROVED RESERVES 2022/23				
CATEGORY	CODE	Opening balance 01/04/2022	Movement (see below)	Balance expected 31/03/23
GENERAL RESERVE	310	121,688.00	- 45,342.38	76,345.62
EMR - CAPITAL	340	1,849.29		1,849.29
EMR - VEHICLE	350	-		-
EMR - EQUIP	360			-
EMR - BEQUEST	370	331.62		331.62
EMR - HGV Legal	380	5,000.00	-	5,000.00
EMR - Community Projects	390	4,000.00	2,500.00	1,500.00
EMR - Neighbourhood Plan	395	3,000.00	3,000.00	-
EMR - Sensory Garden	400	1,420.21	-	1,420.21
EMR - Drs Surgery	405	175,871.03	-	175,871.03
EMR - Health and Safety	410	-	-	-
EMR - Elections	415	-	6,000.00	6,000.00
TOTAL GENERAL & EMR		313,160.15	- 33,842.38	268,317.77
OTHER - NAPSURY FUND	580	10,613.90	7,500.00	3,113.90
TOTAL ALL GENERAL & EMR		323,774.05	- 26,342.38	271,431.67

ACTUAL EXPENDITURE / MOVEMENTS TO DATE 2022/23						
CATEGORY	CODE	01/04/2022	TRANSFERS	ACTUAL EXP / INCOME	CURRENT / EXPECTED BALANCE	
GENERAL RESERVE	310	121,688.00	- 10,000.00	- 45,342.38	66,348.62	Variance between income vs expenditure 2022/23 Committed expenditure on windows (£3K), roof repairs (£7K)
EMR - CAPITAL	340	1,849.29			1,849.29	
EMR - VEHICLE	350	-			-	
EMR - EQUIP	360	-			-	
EMR - BEQUEST	370	331.62			331.62	
EMR - HGV LEGAL	380	5,000.00			5,000.00	
EMR - Community Projects	390	4,000.00	- 2,500.00		1,500.00	22/23 £2500 for Lowbell Lake
EMR - Neighbourhood Plan	395	3,000.00	- 3,000.00		-	22/23 Use for NP expenditure
EMR Sensory Garden	400	1,420.21			1,420.21	
EMR - Drs Surgery	405	175,871.03		- 74,527.00	101,344.03	Splash park expenditure
EMR - Health and Safety	410	-			-	
EMR - Elections	415	6,000.00			6,000.00	
TOTAL GENERAL & EMR		313,160.15	- 15,500.00	- 119,869.38	183,793.77	
OTHER - NAPSURY FUND	580	3,113.90	- 3,113.90		-	2022/23 £7,500 transfer to offset expenditure at Napsbury
TOTAL ALL GENERAL & EMR		316,274.05	- 18,613.90	- 119,869.38	183,793.77	

LONDON COLNEY PARISH COUNCIL

COMMITTEE: FINANCE & GENERAL PURPOSES

DATE: 9 NOVEMBER 2022

REPORT BY: EMMA PAYNE, CLERK

SUBJECT: RENT OF MARGARET HOPKINS SUITE

1. SUMMARY

- 1.1 Members are asked to ratify the decision of the Chairman of this committee in consultation with the Clerk, regarding the offsetting of 4 months rent for the Margaret Hopkins Suite to install a new hot water heater at the Morris Recreation Ground pavilion

2. RECOMMENDATION

- 2.1 Members are asked to ratify this decision.

3. BACKGROUND

- 3.1 The pavilion at Morris Recreation Ground has recently undergone a refurbishment which was paid for by S106 funding released by the District Council. The work has included:
- Internal and external decoration
 - New showers
 - New female toilets
 - Electrical infrastructure
 - Soft furnishings
- 3.2 When the showers were being upgraded, we were advised by the plumbing engineer that the hot water heater was not up to spec for the showers that were being fitted. As the shower upgrade had featured highly on the list of things that the hirers wanted to be improved, the Clerk proposed to the Chairman of this committee, that the rent for the Margaret Hopkins suite was used to offset the new hot water heater. The plumbing engineers are tenants of the Margaret Hopkins Suite.
- 3.3 The Clerk advised the Chairman that she had not included the rent for the Margaret Hopkins Suite in the income for the parish council when the budget for 2022/23 had been agreed, because at the time of the budget, there had not been a tenant found for the offices. Therefore, any rent received was additional income.
- ### **4. FINANCE**
- 4.1 The total cost of the new boiler was £2,900 plus VAT.
- 4.2 The monthly rent for the Margaret Hopkins Suite is £650 plus VAT.
- 4.3 Therefore to cover the cost of the new boiler, the tenant has had a 4-month rent holiday, with a balance of £360 which will be paid separately.

- 4.4 This still leaves £2,257 to upgrade the kitchen, with new unit doors and a new worktop.

MORRIS WAY PAVILION REFURBISHMENT

Budget		£18,672.32
Asbestos Survey	£350.00	
Garage decoration	£530.00	
Materials	£940.13	
Decoration labour	£5,746.00	
Shower decoration	£1,500.00	
Ladies' toilets decoration		
Kitchen decoration		
ladies' toilets upgrade	£6,500.00	
Showers		
Kitchen upgrade		
electrical infrastructure	£550.00	
Soft furnishings	£299.15	
	£16,415.28	£2,257.04

5. IMPACT ASSESSMENT

Strategic Plan	Objective One
Equalities	N/A
Environmental/Sustainability	New hot water heater more efficient
Crime & Disorder	N/A
Financial	Rent for Margaret Hopkins was not included in the budget for 2022/23
Resources (including workforce)	N/A
Risk Management	N/A

LONDON COLNEY PARISH COUNCIL

COMMITTEE: FINANCE & GENERAL PURPOSES

DATE: 9 NOVEMBER 2022

REPORT BY: EMMA PAYNE, CLERK

SUBJECT: LOCAL GREEN SPACE DESIGNATION

1. SUMMARY

- 1.1 As part of the Neighbourhood Plan process, local green spaces have been identified to be protected as part of the Neighbourhood Plan.
- 1.2 The Parish Council either owns or leases land which has been identified as a potential green space and this committee has been asked to approve this designation.

2. RECOMMENDATION

- 2.1 Members are asked to comment on the designation of the following sites as green spaces in the Neighbourhood Plan:
- Morris Way Recreation Ground
 - Halsey Park Play Area
 - Caledon Road Play Area
 - Morris Way Play Area
 - Village Green
 - Chester Gibbons Green
 - Dudley Wood
 - Cooper Wood

3. BACKGROUND

- 3.1 Please see the attached letter regarding the designation of green spaces.

4. FINANCE

- 4.1 There are no financial implications.

5. IMPACT ASSESSMENT

Strategic Plan	Objective Two
Equalities	N/A
Environmental/Sustainability	N/A
Crime & Disorder	N/A
Financial	N/A
Resources (including workforce)	N/A
Risk Management	N/A

London Colney Parish Council
Caledon Community Centre
Caledon Road
London Colney
AL2 1PU

16/06/2022

Dear Mrs Emma Payne, Clerk to London Colney Parish Council.

**London Colney Neighbourhood Plan:
Local Green Space Designations – Land in ownership of: London Colney Parish Council.**

I am writing on behalf of the London Colney Neighbourhood Plan Steering Group to invite your input to the London Colney Neighbourhood Plan, specifically in respect of 'Local Green Space' designations.

The Localism Act granted powers to Town and Parish Councils to prepare Neighbourhood Plans. Once formally 'made' these Plans will form part of the Development Plan and suite of policies used by St Albans City and District Council to inform and determine planning applications in London Colney. In London Colney, the Parish Council established a Steering Group, comprising Councillors and residents, to prepare a Neighbourhood Plan.

Through work undertaken on the Neighbourhood Plan so far the importance of green space has been identified. In response to this, the Neighbourhood Planning Environment (Natural and Historic) Working Group has identified a number of spaces that it is proposing to designate as 'Local Green Spaces' in the Neighbourhood Plan. Use of such designation gives special protection against development for green areas of particular importance to local communities.

The National Planning Policy Framework outlines the criteria that should be satisfied for a Local Green Space to be designated. The green space should be:

- a) in reasonably close proximity to the community it serves;
- b) demonstrably special to a local community and holds a particular significance, for example because of its beauty, historic significance, recreational value (including as a playing field), tranquillity or richness of its wildlife; and
- c) local in character and is not an extensive tract of land.

The Environment (Natural and Historic) Working Group considers that the green spaces at **Morris Way Playing Fields, Playground – Caledon Road, Playground – Halsey Park, Playground – Morris Way, Village Green – by Green Dragon Pub, Chester Gibbons Green, Dudley Wood and Coopers Wood** in the ownership of London Colney Parish Council meets the criteria for designation. As the landowner, we are asking for your views on the appropriateness of such a designation.

It is important to note that whilst designation would afford the green space similar policy protection to Green Belt, it does not place any new restrictions or obligations on landowners. Management of the land remains the responsibility of the landowner although, with your agreement, there may be opportunities that can be explored which allow the local community to become more involved in the management of the space. Furthermore, designation does not confer any rights of access over what exists at present.

Further information can be found in:

The National Planning Policy Framework (NPPF):

<https://www.gov.uk/government/publications/national-planning-policy-framework--2>

Planning Practice Guidance:

<https://www.gov.uk/guidance/open-space-sports-and-recreation-facilities-public-rights-of-way-and-local-green-space>

Please do let the Steering Group know whether you are comfortable with the potential for designation of the suggested sites as Local Green Space, or whether there are any concerns or comments you wish to raise. All will be considered through production of the Neighbourhood Plan.

Please do let us have your views by 18th July 2022. These can be provided by email to the Steering Group or in paper form delivered to the Parish Council offices.

We look forward to hearing from you.

Yours sincerely

For the London Colney Neighbourhood Planning Steering Group



Antonia Wingate-Martin
Neighbourhood Plan Project Officer

LCNP@londoncolney-pc.go.uk

London Colney Neighbourhood Plan
C/O
London Colney Parish Council
Caledon Community Centre
Caledon Road
London Colney
Herts, AL2 1PU

LONDON COLNEY PARISH COUNCIL

COMMITTEE: FINANCE & GENERAL PURPOSES

DATE: 9 NOVEMBER 2022

REPORT BY: EMMA PAYNE, CLERK

SUBJECT: INTERIM INTERNAL AUDIT 2022-23

1. SUMMARY

- 1.1 The Parish Council commissioned a new internal auditor to ensure that the governance and accountability of the authority is being adequately scrutinised.
- 1.2 An interim audit visit was undertaken on Wednesday 2 November and the report is attached.

2. RECOMMENDATION

- 2.1 Members are asked to:
 - a) Receive the interim report from the Internal Auditor
 - b) Note the recommendations and any actions to be implemented to fulfil these recommendations
 - c) Recommend that the report and any actions agreed are adopted by Council.

3. BACKGROUND

- 3.1 At the meeting of this committee held on 14 July 2022, it was resolved to appoint a new internal auditing company to ensure that the Parish Council's activities were audited on an impartial and independent basis. Mulberry & Co were awarded the contract and undertook their first visit on 2 November 2022.
- 3.2 The interim audit visit is primarily aimed at ensuring that the correct governance structure and relevant policies are adopted and reviewed regularly. The end of year audit will concentrate on the financial operation of the Council.

4. FINANCE

- 4.1 There is a budget for internal and external audits.

5. IMPACT ASSESSMENT

Strategic Plan	Objective Five
Equalities	N/A
Environmental/Sustainability	N/A
Crime & Disorder	N/A
Financial	Budget for internal audit agreed
Resources (including workforce)	N/A
Risk Management	Ensuring an impartial and independent audit regime is part of the Council's effective internal control system which is agreed as part of the Annual Governance Statement.



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Our Ref: MARK/LON001

Mrs E Payne
London Colney Parish Council
Parish Council Offices
London Colney Community Centre
Caledon Road
London Colney
Hertfordshire AL2 1PU

2 November 2022

Dear Emma

Re: London Colney Parish Council
Internal Audit Year Ended 31 March 2023 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 25 August 2022 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not at the interim audit. Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at London Colney Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

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. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years' experience in the financial sector with the last 12 years specialising in local government.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT**Internal audit requirement**

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The interim audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website www.londoncolney-pc.gov.uk

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the day-to-day financial transactions of the council. This is an industry specific accounting package and I make no recommendation to change. The system is used regularly to record transactions and produce management information reports for review at council meetings.

Meeting agendas are logically structured and minutes show clear resolutions being made by committee and council. A review of accounting records shows that sufficient narrative detail is provided to clearly identify the source of transactions, and amounts appear to be allocated to the most appropriate nominal codes.

I have no doubt that Members are provided with sufficient information to make informed financial decisions.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS**Internal audit requirement**

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

At the time of the interim audit, the External Auditor had issued an interim certificate stating 'The smaller authority has submitted its AGAR and supporting documentation prior to 30 September 2022; however, we have not been able to complete our review work in time to enable to smaller authority to publish the required documentation in line with statutory requirements. Once we have completed our review a final report will be provided with the certificate of completion detailing any qualifications and 'other' matters. Our fee note for the limited assurance review will be issued when we certify completion'.

This has been published on the council website along with the Notice of Conclusion of Audit, and this will be reported to council at the meeting held on 2 November 2022.

I note reference within the minutes of both Finance & General Purposes Committee meetings and Council meetings of reviews of Internal Audit reports received, demonstrating that the council takes the internal audit process seriously and considers and acts upon recommendations where appropriate.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of each councillor and includes their individual Register of Members' Interest Forms.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. The council has a Transparency Documents tab on the website, and from reviewing this and information elsewhere on the website I am satisfied that the council is following the Transparency Code requirements.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors, although the website shows only 5 councillors having these as their published email contact. **It is recommended to use common email addresses in the format cllr.smith@londoncolney-pc.gov.uk because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.**

The council has a Privacy Notice and Accessibility Statement on the website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure and working parties in place. Terms of Reference are published on the council website, and details of future meeting dates are prominently displayed on the home page of the council website.

Check that agendas for meetings are published giving 3 clear days' notice.

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. I note that non-confidential supporting papers are included within the agenda pack available on the website, in accordance with the requirements of the Information Commissioner's Office (ICO).

Check the draft minutes of the last meeting(s) are on the council's website.

Minutes are routinely published on the council website.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 2 March 2022 (minute ref 90/22.5). The Standing Orders include a history of document revisions making it clear what changes were applied and when.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial Regulations are based on the NALC model and were last reviewed and adopted by council on 2 March 2022 (minute ref 90/22.5). The Regulations include a history of document revisions making it clear what changes were applied and when. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

To support the Financial Regulations, the council has also adopted a Scheme of Delegation which is published on the council website.

Check that the council's Financial Regulations are being routinely followed.

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 3.1. Expenditure on revenue items may be authorised up to the amounts for that class of expenditure in the approved budget. This authority is to be determined by

- *the council for all items over £5,000*
- *a duly delegated committee of the council for items over £500.*
- *The Clerk, following the scheme of delegation agreed by Council for items under £500 and reported to the Chairman of the Council or Chairman of the appropriate committee.*

Such authority shall be evidenced by a minute of the relevant committee.

Contracts shall not be disaggregated to avoid controls imposed by these regulations.

FR 3.5. In cases of extreme risk to the delivery of council services, the Clerk may authorise expenditure on behalf of the Council which is necessary to carry out any repair replacement or other work which is of such extreme urgency that it must be

done at once, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2000. The Clerk shall report the action to the Council as soon as practicable thereafter.

I discussed with the Clerk and Finance Officer the process for receiving and paying invoices. This is robust and includes the use of Purchase Orders, with these signed and coded to the correct nominal ledger account. Payments are made via online banking, with single user status as this is the only provision available from the current bank.

Dual access online payments are recommended as they provide an additional layer of security, but I am confident that all reasonable steps are currently taken by the council within the confines of the single user system offered by their bank.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.
The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply.

Check receipt of VAT refund matches last submitted VAT return.

The council submits its VAT returns on a quarterly basis. There have been some technical issues with the most recent returns, but I was able to check the return submitted for the period ended 31 March 2022 which showed a refund amount due of £22,606.53. I was able to confirm receipt of this amount to the council's bank account on 10 May 2022. This is higher than normal refund amounts due to works completed on the Splash Pad during the period of the return.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a risk assessment process in place which was most recently reviewed and approved by council in March 2022 (minute ref 90/22.4).

I reviewed the risk assessment, which is published on the council website. This assesses each risk identified by activity, provides a description of the risk/hazard, defines who is at risk, calculates an overall risk score based on an impact and probability assessment, lists existing mitigation controls in place, details any further action (where applicable), identifies the risk owned and confirms previous and next review dates.

The risk assessment is comprehensive, and from my review I am confident that all reasonable risks associated with a council of this size have been considered. There are details of playground risk assessments published on the council website, which are completed regularly by a qualified staff member, with an annual RoSPA inspection also completed. It is clear that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with BHIB which expires on 30 September 2023. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee level of £750,000 which is sufficient for a council of this size. The listed asset cover appears appropriate based on the items recorded on the council's asset register.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £300,668 for 2022/23. With a tax base of 3,459.9, this equates to a band D equivalent of £86.90 (compared to the average in England of £74.81).

The Clerk confirmed that the 2023/24 budget setting process is underway and provided me with the timetable for approval. This shows that an initial working party meeting was held on 26 October, with a further meeting scheduled for 16 November. The Finance & General Purposes Committee will review the budget at the meeting scheduled for 7 December and make a recommendation to council for the final budget and precept demand to be agreed at the council meeting scheduled for 18 January 2023. A further reserve date for an additional meeting (if needed) has been set aside for 25 January 2023.

There is evidence within the minutes of the Finance & General Purposes Committee meetings of regular reviews of financial information, including but not limited to, reviews of aged debtor reports and reporting of bank reconciliations.

The council has a range of clearly annotated earmarked reserves reported within the accounting system, totalling circa £136,000, and also holds circa £126,000 in the general reserve.

The council has adopted a Reserves Policy which includes an objective to maintain the general reserve at a minimum of £90,000.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states 'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure' (para 5.33).

The general reserve balance exceeds the minimum figure contained within the councils' adopted Reserves policy and within the recommended range outlined in the JPAG documents.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income hall hire, sports bookings, allotment rents, bar income, newsletter advertising and sponsorship. Fees and charges are normally reviewed as part of the budget setting process, and efforts have been made to align regular and occasional hall hire fees, adjusted for an agreed 15% discount for regular hirers.

Most income is received either through BACS payments direct to the council's bank account or the use of a Point of Sale (POS) card machine.

The council handles a small amount of cash from its Lunch Club and bar takings. In each instance, there are receipts and/or till rolls to verify amounts against and the cash is held in a locked safe until such time as it is banked – normally weekly.

A review of the accounting records shows that sufficient narrative detail is provided to clearly identify the source of income received.

I reviewed the aged debtor report from the accounting records. This shows circa £25,000 outstanding, with circa £32,000 outstanding for more than 60 days. This is offset by on account payments totalling circa £14,500. The Clerk confirmed that the aged debtor report is a work in progress, and some historic issues exist due to previous changes in staffing. It has also been identified that some of the outstanding amounts due have actually been paid, but not processed through the ledger system.

The aged debtor report should be used by the council as a tool to manage its outstanding amount owed, and as such needs to be reliable and accurate to use for this purpose and I recommend that the council ensures sufficient resourcing is made available to make significant progress on this before the end of the financial year.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

The council maintains floats for the office, the bar and the lunch club, but the Clerk confirmed these are for change rather than petty cash, and no further checks are needed in this area.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The council has the equivalent of 6.5 full-time equivalent staff, and a staff structure is published on the council website under the transparency information. All staff members have a signed contract of employment, and these are in the process of being reviewed and updated by the council's HR consultant.

Staff members are paid in accordance with a fixed salary point on the NJC salary scale and the council is registered with the Local Government Pension Scheme (LGPS). The re-declaration is due this year, and the Clerk has this matter in hand.

The payroll function is outsourced to a third-party company who complete the PAYE, NI and Pension deduction calculations. Amounts are then advised to the council who make the salary, HMRC and pension payments in the same way as all others.

I reviewed the payroll report for month 6 and confirmed the payroll deductions amounts appear correct.

I reminded the Clerk that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a fixed asset register which is maintained in Excel format. The Clerk shared with me the working document for the current financial year, which includes a summary page and then detailed pages for the various sections of the council's business.

The detailed sections include a description of the asset and the date of acquisition and disposal (where appropriate) along with location information. Asset values are correctly based on original cost or where transferred/donated/bequeathed, listed at a nominal £1 value.

A check of the register to ensure it is up to date and matches the AGAR information will be completed at the year-end audit.

The council has no PWLB borrowing nor long-term investments. I note the council has adopted an Investment Policy which is published on the council website

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial regulation 4.2 states 'On a regular basis, at least once a quarter, and at each financial year end, a member other than the Chairman (or a cheque signatory) shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions to, and noted by the Council (Finance Committee)'.

Bank reconciliations are completed monthly and presented to council for review. I reviewed the reconciliations presented for the interim audit and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the reconciliation and bank statement have been signed in accordance with the Financial Regulations, and this activity is recorded in the minutes of meetings.

The council currently benefits from the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS) due to its annual budget being less than £500,000 (approx. £430,000). I note that the council holds a figure higher than this with the £85,000 limit with Unity Trust. The council also holds a large balance with the CCLA, which is not protected by the FSCS.

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

Testing to be conducted at final audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")

Audit findings

Testing to be conducted at final audit.

L: TRANSPARENCY

Internal audit requirement

If the authority has an annual turnover not exceeding £25,000, it publishes information on a website / webpage up to date at the time of the internal audit in accordance with the Transparency Code for Smaller Authorities

Audit findings

Testing to be conducted at final audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual
Date AGAR signed by council	29 June 2022
Date inspection notice issued	30 June 2022
Inspection period begins	1 July 2022
Inspection period ends	11 August 2022
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2021/22. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2022 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2021/22, approved and signed, page 4
- Section 2 - Accounting Statements 2021/22, approved and signed, page 5

Not later than 30 September 2022 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of Audit and Interim External Auditor Report and Certificate and the publication requirements for 2021/22 have been met. The Clerk is aware of the requirement to publish the final External Auditor's Report and Certificate once received.

O. TRUSTEESHIP**Internal audit requirement**

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	√		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	√		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	√		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	√		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	√		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			√
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	√		
H	Asset and investments registers were complete and accurate and properly maintained.	√		
I	Periodic bank account reconciliations were properly carried out during the year.	√		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	√		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			√
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			√
M	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .	√		
N	The authority has complied with the publication requirements for 2021/22 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			√

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams
For Mulberry & Co

Interim Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	It is recommended to use common email addresses in the format cllr.smith@londoncolney-pc.gov.uk because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.	
INCOME	The aged debtor report should be used by the council as a tool to manage its outstanding amount sowed, and as such needs to be reliable and accurate to use for this purpose and I recommend that the council ensures sufficient resourcing is made available to make significant progress on this before the ned of the financial year.	

Finance & General Purposes Committee Work Programme 2022-23

Date of Meeting	Matters for Consideration	Responsible Officer	Background Information	Source Document (if applicable)
10/11/2022	Aged debtors including debt write off	Finance Officer	To receive an update on aged debtors	Standing Item
	Review of Reserves	Clerk	To receive an update on the reserve situation	Internal control
	CCTV Code of Practice	Clerk	To review the policy	Policy Review
	Complaints Procedure	Clerk	To review the policy	Policy Review
	Document Retention & Disposal Policy	Clerk	To review the policy	Policy Review
	Information & Data Protection Policy	Clerk	To review the policy	Policy Review
	Removable Media Data Policy	Clerk	To review the policy	Policy Review
	Safeguarding Policy	Clerk	To review the policy	Policy Review
	Social Media & Electronic Communication Policy	Clerk	To review the policy	Policy Review
	Rent of Margaret Hopkins Suite	Clerk	To report on the offsetting of the Margaret Hopkins Suite rent to install a new boiler at Morris Recreation Ground	N/A
	Parish Council Land Assets	Clerk	To receive a request from the Neighbourhood Plan Working Group regarding green spaces that relates to parish council owned/leased land	Referral from Neighbourhood Plan Working Group
	Licence	Clerk	Update on licence to use car park	Update from previous minutes
08/12/2023	Budget 2022-23	Clerk	To receive an updated budget	Internal control
	VAT Return	Finance Officer	To receive a report on VAT claimed for Q2	Internal control
	Aged debtors including debt write off	Finance Officer	To receive an update on aged debtors	Standing Item
	Grounds Maintenance	Clerk	To receive a specification for the grounds maintenance provision	Action from HR Committee
	Freedom of Information Procedure	Clerk	To adopt a procedure for the handling of Freedom of Information Requests	Internal control

05/01/2023				
(Reserve date)				

16/03/2023	Business Continuity Plan	Clerk	To review the plan	Internal control
	Parish Council Insurance	Clerk	To review the parish council's insurance schedule with a view to insurance renewal and revaluation of assets	Internal control
	Meeting Schedule 2023-24	Clerk		Internal control
	IT Provision	Clerk	To consider the Council's IT provision	Internal control

Future Projects

2024	Analogue Phone Lines	Clerk	To investigate replacing the analogue phone line at Morris Recreation Ground which is being phased out in 2025.
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