

- 22.51.03 To receive and note the Annual Internal Audit report for 2021/22**
The internal audit report, which was unqualified, was received and **NOTED** by Councillors. Mr Michael Warner was thanked for undertaking this important task. One observation to be drawn to the attention of Councillors is that when Councillors agreed to pass on a Locality grant from District Councillor Hurren to GoStart Community Transport in support of Route 112, it was assumed the grant would be £200. In fact it was £250, and therefore the decision to pass on the sum of £250 (actually done on 24 March) needed to be ratified.
It was RESOLVED accordingly to vary the formal decision to give a grant of £200 to GoStart to the sum of £250 in line with the Locality grant for that purpose received from Babergh DC.
Proposed by: Cllr Helms **Seconded by:** Cllr Austin
- 22.51.04 To approve the Annual Governance Statement for 2021/22**
After satisfying themselves that the system of internal control in place is appropriate for the needs of a very small parish council, **it was RESOLVED** to approve the Statement which was duly signed by the Chair and Clerk.
Proposed by: Cllr Went **Seconded by:** Cllr Scoones
- 22.51.05 To consider the Accounting Statements for 2021/22**
The Clerk presented and summarised the Accounting Statements and supporting papers, which were considered by Members. The gross income for 2021/22 was £3,087 and the gross expenditure £2,081.
- 22.51.06 To approve the Accounting Statements for 2021/22 by resolution**
It was RESOLVED to approve the Accounting Statements for 2021/22 and they were duly signed by the Chair.
Proposed by: Cllr Went **Seconded by:** Cllr Austin
- 22.51.07 To declare the Council exempt from a Limited Assurance Review and sign the Certificate of Exemption**
As neither income nor expenditure in the year ending 31 March 2022 exceeded £25k, **it was RESOLVED** to certify the Council as exempt from the requirement for a limited assurance review and the Chair and Clerk duly signed the Certificate of Exemption.
Proposed by: Cllr Went **Seconded by:** Cllr Marshall
- The Certificate needs to be forwarded to the appointed external auditor no later than 30 June. The Annual Governance Statement and the Accounting Statements need to be published on the Council's website by 1 July, together with the Internal Audit report, bank reconciliation, Register of Assets, and the notice of the period for the exercise of public rights and other information required by Regulation 15(2) Accounts and Audit Regulations 2015.
- 22.51.08 To review the Council's Asset Register**
The Asset Register as at 31 March 2022 produced as part of the suite of year end documentation was reviewed and **AGREED**.
- 22.51.09 To review and confirm the method of asset valuation adopted**
Following discussion **it was RESOLVED** to continue with the current method of valuation adopted (acquisition cost).
Proposed by: Cllr Scoones **Seconded by:** Cllr Marshall
- 22.51.10 To appoint the Internal Auditor for 2022/23**
It was AGREED to invite Mr Michael Warner to be the Council's Internal Auditor for 2022/23.
- 22.51.11 To ratify / approve payments**
It was RESOLVED to ratify / approve the following payments:
- £168.84 to A R Heeks & Son for provisions for Jubilee celebration
 - £40.00 to Information Commissioner for renewal of data protection registration
 - £100.00 to Mr Michael Warner in respect of audit fee
 - £164.51 to Cllr Marshall as reimbursement for provisions for Jubilee celebration.
- Proposed by:** Cllr Scoones **Seconded by:** Cllr Austin
- 22.51.12 To further consider and agree to progress the Jubilee Bench project**
Councillors further considered the quotation received from Mr Hurren in February 2022 for building a seat in three sections around the village sign. **It was AGREED** to opt for the version in oak at a cost of £785.00 plus £200.00 for the construction and securing on site. The Clerk will ask Mr Hurren to confirm his price and bring a design sketch to the next Council meeting.
- 22.51.13 To agree and sign off the CIL report to Babergh DC for 2021/22**
The Clerk tabled the draft report showing a receipt of £380.34 in 2021/22. This was duly signed by the Chair and Clerk and will be forwarded to Babergh DC. CIL receipts have to be spend within a 5 year period on items which support growth in the parish.
- 22.51.14 To consider renewal of the Council's insurances**
A quotation for the renewal of the Council's insurances was received on 15 June and distributed to Councillors for consideration. The premium for renewal with a new company (as the previous insurer has now withdrawn from the local council market) is £384.64 – up from £186.74 last year. Members

felt that £10M cover for both public liability and employer's liability is unnecessary; nor is cover required for money transfer or assault. Given that the policy needs to be renewed by 22 June **it was AGREED** that the Clerk will immediately raise queries on these points with Community Action Suffolk (acting as broker) and the final decision on renewing the policy was delegated to the Clerk in conjunction with the Chair.

22.52 To receive the Clerk's report
22.52.01 Rural Services Survey

The Clerk drew Member's attention to the recently received Rural Services Survey from Community Action Suffolk which consists of 51 questions. The survey link was distributed to Members prior to the meeting. The Clerk felt that his knowledge is insufficient to complete the survey without discussion and will put the Item on the Agenda for the July meeting. The deadline for completing the survey is 31 July and he has requested a paper copy to go through the questions he is unsure about with Councillors.

22.52.02 Rural Village Services Group

The Clerk reported an invitation from the Rural Services Network to join the newly created **Rural Village Services Group** which aims to help parishes deliver improved outcomes for communities through shared collective pressure, rural knowledge and learning from others in membership. Membership of the Group is free for six months and at a nominal membership fee thereafter. Following a brief discussion **it was AGREED** not to seek membership at this point.

22.53 Date of next meeting

The next Ordinary Meeting of the Council will be on 21 July in the Village Hall, starting at 7.30pm.

22.54 Chair's closing remarks

The Chair thanked everyone for attending the meeting. There being no further business the meeting closed at 9.12pm.

APPENDIX

BRENT ELEIGH PARISH COUNCIL

INTERNAL CONTROL REPORT – JUNE 2022

The Accounts & Audit (England) Regulations 2015 aims to strengthen governance and accountability through requirements related to internal control and internal audit.

Whilst the Parish Council has reviewed the effectiveness of the internal audit (independence, competence, proportionate and scope), it has a requirement levied on it to ensure that its financial management is adequate and effective and that it has a sound system of internal control: -

'The regulations require active participation by members in providing positive assurance to the electors of their stewardship of public money. The framework of accountability is risk-based i.e. level of control and management must be appropriate to the risk involved. The Council must determine the most appropriate method of internal control.... care should be taken to ensure that internal control tests are proportionate and relevant and that they are neither seen as, nor intended as, undue interference in the RFO's day to day management of financial affairs.'

As part of its internal control, the Parish Council reviews the system of internal control on an annual basis via the following tests:

CONTROL TEST	TEST DONE	COMMENTS – check documents and initial
	Yes or No	
Ensuring an up to date Register of Assets	Yes	
Regular maintenance arrangement for physical assets	Yes	
Annual review of risk and the adequacy of	Yes	

Insurance cover		
Annual review of financial risk	Yes	
Awareness of Standing Orders and Financial regulations	Yes	
Adoption of Financial and Standing Orders	Yes	
Regular reporting on performance by contractors	N/A	
Annual review of contracts (where appropriate)	N/A	
Regular bank reconciliation	Yes	
Regular scrutiny of financial records and proper arrangements for the approval of expenditure	Yes	
Recording in the minutes or appendices of the minutes the precise powers under which expenditure is being approved	No	This is not a statutory requirement
Payments supported by invoices, authorised and minuted	Yes	
Regular scrutiny of income records to ensure income is correctly received, recorded and banked	Yes	
Scrutiny to ensure precept recorded in the cashbook agrees to District Council notification	Yes	
Contracts of employment for staff Contract annually reviewed	Yes No	This is not required if there are no changes. Otherwise the contract is reviewed as required e.g. change in hours Where required
Updating records to record changes in relevant legislation	Yes	
PAYE/NIC properly operated by the Council as an employer	Yes	
VAT correctly accounted for VAT payments identified, recorded and reclaimed in the cashbook	Yes	
Regular financial reporting to Parish Council	Yes	
Regular budget monitoring statements as reported to Parish Council	Yes	
Compliance with DCLG Guide <i>Open & Accountable Local Government</i> 2014, Part 4: Officer Decision Reports	N/A	
Compliance with Local Transparency Code of 2014: Items of expenditure incurred over £100	Yes	The cash book is published
Verifying that the Council is compliant with the General Data Protection Regulation requirements Are the following in place: • Audit / Impact Assessment	No	Not considered necessary given the

<ul style="list-style-type: none"> • Privacy Notices • Procedures for dealing with Subject Access Requests • Procedure for dealing with Data breaches 	Yes	size of the Council and minimal low risk data held Privacy Notice in place.
	Yes	Subject access request procedures in place.
	No	Not considered necessary given the size of the Council and minimal low risk data held
<ul style="list-style-type: none"> • Data Retention & Disposal Policies 	Yes	Data retention and disposal policy in place.
Minutes properly numbered and paginated with a master copy kept in for safekeeping	No	Minutes are filed consecutively and each page is signed and dated by the Chair of the Meeting at which they are approved.
Procedures in place for recording and monitoring Members' Interests and Gifts of Hospitality	N/A	All Members complete the Declaration of Interests Form as required by the District Council and no gifts of hospitality are accepted
Adoption of Codes of Conduct for Members	Yes	
Declaration of Acceptance of Office	Yes	

Date of review of system of Internal Controls:

Special Meeting of the Parish Council 16 June 2022 (Minute reference 22.51.02)

Next review of system of Internal Controls due:

May / June 2023