

LUCKINGTON AND ALDERTON PARISH COUNCIL

Folly Farm, Didmarton, Badminton, GL9 1AH

01666 800850

clerk@luckington.org.uk

www.luckington.org.uk

Members of the public are welcome to attend the meeting of the Luckington and Alderton Parish Council to be held on Wednesday 9th May 2018 in Luckington Village Hall at **7.30pm** for the purpose of transacting the following business.

AGENDA

1. Apologies for absence
2. Declarations of interest
3. Members of the public are invited to address the Council on Agenda items
4. Public question time.
5. To confirm the Minutes of the meeting held on 11th April 2018.
6. Matters arising from the Minutes
7. To review and comment on planning applications:

Application Ref: 18/03475/FUL

Application for **Full Planning**

Proposal:- Conversion of a Multi-Yard Farmstead into 7 New Dwellings with Associated Infrastructure. Demolition of Modern Agricultural Buildings.

At: New Farm, Back Lane, Alderton, Chippenham, Wiltshire, SN14 6NW

Application Ref: 18/03605/LBC

Application for **Listed Building Consent**

Proposal:- Conversion of a Multi-Yard Farmstead into 7 New Dwellings with Associated Infrastructure. Demolition of Modern Agricultural Buildings.

At: New Farm, Back Lane, Alderton, Chippenham, Wiltshire, SN14 6NW

Application Ref: 18/03689/FUL

Application for **Full Planning**

Proposal:- Rear ground floor alterations to existing conservatory and outbuilding

At: 2 Brook End, Luckington, Wiltshire, SN14 6PJ

All plans are available to view on the Wiltshire website:

www.planning.wiltshire.gov.uk/Northgate/PlanningExplorer/ApplicationSearch.aspx

8. To review and comment on correspondence received by the Council:
 - Email from Katie Fielding, NALC Re: GDPR
 - Wiltshire County Council – BACS remittance for Precept payment received.
 - Email from Jack Francis, Weather & Drainage Technical Officer, Department of Highways & Transport Wiltshire Council

(all correspondence is available to view at www.luckington.org.uk)

9. To discuss and agree payment to Clerk for extra hours spent on audit and attending Data Protection course.

10. To agree payments in accordance with the budget as listed in the financial summary attached.
11. New cheque signatory (SLM) to be added to mandate and signed by Chair and one other Councillor.
12. To review and discuss the Internal Audit Report.
13. To review and adopt the PC's Risk Assessment (attached)
14. To review and agree to renew the new insurance policy for 2018/19.
15. To discuss first aid training within Luckington and whether the council will agree to pay for it.
16. To discuss the purchase of a Defibrillator for Alderton.
17. Update on the churchyard project.
18. Update on the grass cutting and the Parish Council to decide on a member of the PC to oversee the contractor.
19. Update on Cemetery issues.
20. Update on Highway issues
21. Report from outside meetings
22. Items for next meeting Agenda and any other business for information only.

The next meeting of the Luckington & Alderton Parish Council will be held on Wednesday 13th June 2018 at 7.30pm in Luckington Village Hall.

SUPPORTING DOCUMENTS

18 APRIL 2018

PB01-18 | INFORMATION COMMISSIONER'S OFFICE STATEMENT ON THE GENERAL DATA PROTECTION REGULATION

The Information Commissioner's Office (ICO) has issued a statement setting out their views on the particular challenges facing the local council sector regarding the General Data Protection Regulation.

This statement of reassurance for local councils by the data protection regulator has been welcomed by the National Association of Local Councils (NALC) and has been prepared following lengthy discussions with NALC and also relevant Government departments:

NALC would urge local councils to continue their preparations and would draw your attention to this particular section of the statement:

"The Commissioner has said previously that the GDPR is a journey rather than a destination. She will be looking to councils to demonstrate that they are committed to making progress towards embedding the right processes and procedures. She wants to reassure councils that if they have a positive attitude to finding practical solutions to some of the challenges of implementation, they will find a pragmatic, fair and proportionate regulator."

We are also working with the ICO and others to establish sensible arrangements for the requirement to appoint a DPO and will provide further updates as discussions progress.

There is a wealth of information on the ICO website <https://ico.org.uk/> and NALC's GDPR toolkit and Legal Briefings in the members area of the NALC website provide all you need to get on the journey to compliance.

NALC will continue to lobby on your behalf for a proportionate regime for the sector during the passage of the Data Protection Bill. This will be having its final stages in Parliament over the coming weeks and we would urge you to contact your local MP and press upon them the importance of having a system that works for the sector and reflects its size and data usage. You can read more about our concerns in our Parliamentary Briefing.

The full text of the ICO reassurance statement is below:

The General Data Protection Regulation (GDPR) requires all public authorities to appoint a Data Protection Officer (DPO). The new Data Protection Act (when passed) will define 'public authority', but it is likely to have the same definition that is in the Freedom of Information Act 2000 (FOIA) and therefore includes all councils.

The Information Commissioner is sympathetic to the challenges that appointing a Data Protection Officer (DPO) may pose for parish and town councils, especially those with limited budgets. She has already acknowledged that smaller councils are unlikely to hold large amounts of personal data, and as a result tend to be less prepared for regulatory changes. But regardless of size, if councils hold personal information, from 25 May 2018, the General Data Protection Regulation (GDPR) applies.

The Commissioner has said previously that the GDPR is a journey rather than a destination. She will be looking to councils to demonstrate that they are committed to making progress towards embedding the right processes and procedures. She wants to reassure councils that if they have a positive attitude to finding practical solutions to some of the challenges of implementation, they will find a pragmatic, fair and proportionate regulator.

In the meantime, we recognise that there's still plenty of work parish and town councils need to do to implement the necessary steps to comply with GDPR. We've already provided a lot of tools and support to help with these steps, including our Guide to the GDPR, frequently asked questions, toolkit and helpline for smaller organisations.

We're also committed to working closely with the National Association of Local Councils (NALC) and the Society of Local Council Clerks (SLCC) to consider alternative solutions to the specific issue of appointing DPOs. For example, we see promise in the idea of developing a shared DPO service allowed under Article 37(3). Whilst such a shared service may not be an immediate fix in time for 25 May, it could in the long term enable smaller councils to manage their data protection requirements effectively.

BACS REMITTANCE ADVICE



Luckington Parish Council
c/o Mrs Victoria Avery
Clerk to Luckington Parish Council
Folly Farm, Didmarton
Badminton
GL9 1AH

Business Services - Finance
PO Box 4385
TROWBRIDGE
BA14 4DS

www.wiltshire.gov.uk
Payment Enquiries Telephone: 01225 713640
Email: bsaccountspayable@wiltshire.gov.uk

Payment will be made in to your bank account two to three working days after receiving this advice. BACS remittances are no longer be sent by post. Please contact bsaccountspayable@wiltshire.gov.uk to arrange for your remittance to be sent by email. The Council takes part in the Audit Commissions National Fraud Initiative. Your information may be shared to combat fraud.

Vendor Number: 117585 Payment ID: EKB02

Vendor Name: Luckington Parish Council

Payment Date: 23.04.2018 Total paid to your bank: £ 9,071.68

Invoice Date	Your Ref/Invoice Number	Our Invoice Ref	Deductions (CIS/Discount) (in GBP £)	Amount Paid (in GBP £)
23.04.2018	PARISH PRECEPT Precept 18/19	1902121232	0.00	9,071.68
Total				9,071.68

Good Morning All,

Following the adverse weather conditions in early March we are now beginning our planning for the 2018/19 winter season.

Due to the cold weather experienced it is expected that most of the PEAS equipment previously supplied has now probably depleted. We are therefore sending around the PEAS application form for next season earlier than normal to allow for restocking. Please complete the attached form outlining your requirements for next season and return to the Weather Team before the end of August.

We are also trying to ascertain the use of the grit bins over the past couple of months and would be grateful if you could undertake an audit of the salt bins in your parish and let us know which ones require refilling and also if there are any bins that normally go unused in the area. This will help us to update our records and ensure the grit bins are strategically located. If you would like a plan of your parish showing where we believe the grit bins are located then please let us know.

Furthermore, if you would like any assistance in developing a snow plan to sit within your community emergency plan then again let us know and we will be happy to help.

Kind Regards

Jack Francis

Weather & Drainage Technical Officer
Department of Highways & Transport
Wiltshire Council

T. 01225 712816 | M. 07826 943272
Email: jack.francis@wiltshire.gov.uk
Website: www.wiltshire.gov.uk

Parish Emergency Assistance Scheme **2018-19**



Parish/Town Council	
Parish Emergency Contact	
Name:	
Phone Number:	
E Mail:	
Equipment Requested	
<input type="checkbox"/> 25kg bag of salt (How many.... 0) <input type="checkbox"/> 25kg bag of sand (How many.... 0) <input type="checkbox"/> Empty sandbags (How many.... 0) <input type="checkbox"/> Gel Sacs (How many.... 0) <input type="checkbox"/> 'Flood warden' Tabards (How many.... 0) <input type="checkbox"/> 'Snow warden' Tabards (How many.... 0) <input type="checkbox"/> 'Flood' sign (How many.... 0) <input type="checkbox"/> 'Drive slowly through flood water' sign (How many.... 0)	
Collection Point	
<p>All equipment is to be picked up from our Warminster depot, the location of the depot is as follows:</p> <p>Warminster depot, Bath Road, Warminster, BA12 8PH</p>	
Preferred Collection Day	
<input type="checkbox"/> Thursday 18 th October 2018 (Between 08:00 – 13:00) <input type="checkbox"/> Friday 19 th October 2018 (Between 08:00 – 13:00) <input type="checkbox"/> Saturday 20 th October 2018 (Between 08:00 – 13:00)	
<input type="checkbox"/> Not Interested In PEA's Scheme this Year	

Contact: Wiltshire Council, Weather and Drainage Team, County Hall, Trowbridge, Wiltshire, BA14 8JN
Weather.team@wiltshire.gov.uk

Parish Emergency Assistance Scheme (PEAS)

Salt

Wiltshire Council as part of its ongoing community engagement is looking to help town and parishes across Wiltshire in periods of extreme cold weather.

The Parish Emergency Assistance Scheme allows Wiltshire Council to provide equipment to local town and parish councils to enable them to refill salt bins or spread salt in known areas during periods of adverse weather.

The equipment currently available to councils is as follows:

- 25kg bags of salt
- 'Snow Warden' tabards



There are certain conditions attached with the provision of the PEAS equipment which should be considered should you wish to participate;

- Salt must be kept in a dry secure location with easy access.
- A nominated representative who will be responsible for working with us.
- Develop a parish weather response plan with Wiltshire Council

In return Wiltshire Council asks that you prepare a snow plan outlining how the parish will respond to a cold weather related incident. The plan should outline key personnel, local risks and areas of high priority. The plan will also outline where the PEAS equipment will be positioned, should the situation occur.

Wiltshire Council collates requests for equipment between May and the end of August each year. The standard quantities and differing equipment varies from parish to parish. We are able to provide additional amounts of equipment where a Town or parish can prove that additional equipment is required to fulfil their plan.

For more information please contact the weather team:

Weather.team@wiltshire.gov.uk / 01225 718003 /01225 712816

Parish Emergency Assistance Scheme (PEAS)

Sand

Flooding is a natural event and no drainage or flood protection system can give absolute protection. Flooding occurs in different ways such as heavy rainfall causing rivers and streams to fill beyond capacity and with nowhere else to go the floodwaters spread into the surrounding land.

Wiltshire Council as part of its ongoing community engagement and flood prevention schemes is looking to help towns and parishes across Wiltshire should floods occur. The Parish Emergency Assistance Scheme allows Wiltshire Council to provide flood equipment to parishes across the county, the standard equipment is currently:

- 25kg bags of sand
- 50 empty sandbags
- 50 gel sacs
- 2 signs
- 2 flood warden tabards



In return Wiltshire Council asks that you prepare a flood plan outlining how the parish will respond to a flooding incident. The plan should outline key personnel, local risks and areas of high priority. The plan will also outline where flooding equipment will be positioned, should the situation occur.

There are certain conditions attached with the provision of the PEAS equipment:

- Sand must be kept in a dry secure location with easy access.
- Additional equipment must also be kept in a secure site.
- A nominated representative will be responsible for working with us.
- Develop a parish weather response plan with Wiltshire Council

Wiltshire Council collates requests for equipment between May and the end of August each year. The standard quantities and differing equipment varies from parish to parish. We are able to provide additional amounts of the standard equipment where a Town or parish can prove that additional equipment is required to fulfil their plan.

Parishes are able to apply for the disposable equipment each year (sand, empty sandbags, gel sacs) if the previous year's stock disposable equipment has been used. The long life equipment such as signs as tabards will not be delivered year after year.

For more information please contact the weather team:

Weather.team@wiltshire.gov.uk / 01225 718003 / 01225 712816

Luckington and Alderton Parish Council

Internal Audit Report 2017-18

Stuart J Pollard

Director

Auditing Solutions Ltd

Background

Statute requires all town and parish councils to arrange for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. This report sets out the work undertaken in relation to the 2017-18 financial year.

Internal Audit Approach

In undertaking the review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/Annual Return. Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' as part of the Council's Annual Return process and requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the satisfactory conclusion of our annual programme of work, the Council has again operated generally adequate and effective internal control arrangements, with a few issues identified that require amendment to the cashbook records and, consequently, the financial detail set out in draft in the year's AGAR at Section 2: full detail of the areas examined and any issues arising this year are set out in the body of the report, together with any resultant recommendations that are further summarised in the appended Action Plan.

We have completed and signed the 'Internal Audit Report' in the year's AGAR assigning positive assurances in each relevant area, other than in relation to risk assessment, where the Council has correctly given a negative assurance, as they were neither reviewed nor formally re-adopted during the financial year.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliation

The clerk has maintained the Council's accounting records in an Excel spreadsheet, which we consider appropriate for the level of annual transactions. The spreadsheet provides appropriate analysis of both receipts and payments together with a separate column for VAT expended.

Two bank accounts are in use at Barclays: we have checked and agreed detail of the full year's transactions, as recorded in the cashbook, to the respective bank statements for the financial year. We have also checked and agreed the year-end cashbook / bank statement reconciliation checking for any anomalous items or "out-of-date" cheques.

We note that the clerk had been unable to complete an effective bank reconciliation at the financial year-end: examination of the cashbook transactions, as recorded on the spreadsheet provided for our review showed that one cheque (Number 215 in the sum of £15.00) had not been entered in the cashbook. Inclusion of this amount resulted in the year-end bank reconciliation balancing appropriately: we have consequently provided the clerk with an updated version of the bank reconciliation and as at 31st March 2018, plus the cashbook including the additional £15 payment. This adjustment will need to be reflected in the annual Return at Section 2, Boxes 3 (correction of a rounding error), 6, 7 & 8, which should now read £831, £5,072 and £14,323 (7 & 8) respectively.

Conclusions and recommendation

Whilst no issues of major concern arise in this area, the Clerk should be preparing at least quarterly bank reconciliations, which are presented to and checked by members: the omission of this cheque from the cashbook should have been identified and corrected prior to the financial year-end.

Whilst we note that the minutes record detail of the monthly payments processed and combined balances before and after the month's transactions, we have seen no indication that members are provided with a formal bank reconciliation periodically during the year for formal review and sign-off, as required by the Governance and Accountability Manual.

R1. Periodic formal bank reconciliations should be prepared, scrutinised and "signed-off" by the Council, ideally at least once quarterly.

Review of Corporate Governance

We are pleased to note that the Council has reviewed and adopted both Standing Orders (SOs) and Financial Regulations (FRs) in line with the latest NALC models at the Council meeting on 8th November 2017. However, examination of their content reveals that the revised SOs refer to a limit of £60,000 for formal tender action (Paragraph 18 (c) refers), whilst the FRs refer to the more recent NALC determined level of £25,000. We are pleased to note that the FRs refer to the recent amendment to Public Contracts Regulations (2015), whilst the SOs still refer to the 20016

version. NALC has just issued a revised model set of SOs and we commend these as a sound basis for a further revision of the Council's document.

Given the annual spend over the past few years and level of funds held, we consider a more appropriate value for formal tender action would be between £5,000 and £10,000 and urge the Council to amend both SOs and FRs accordingly to reflect a more realistic value.

The requirements of the Transparency Code became mandatory for smaller councils from 1st April 2015. For a Council of under £25,000 turnover, the Code requires the following to be published on a publicly available website:

- Annual return, including Governance Statement (Section 1); Accounts (Section 2)
- Internal audit report
- Payments over £100
- Year end accounts
- Assets
- Councillor's responsibilities
- Minutes and agendas

We note that the Council has opted to exempt itself from a limited assurance review and certification by the external auditors for 2017-18: consequently, the disclosure requirements vary marginally from the above to include the Certificate of Exemption embodied in the Annual Governance and Accountability Return 2017/18 Part 2.

We have examined the Council minutes for the year to determine whether any issues exist that may have either a legal or financial impact on the Council and its future financial stability, whilst also ensuring that the Council has neither considered or is considering any actions that may result in ultra vires expenditure. We note that the 2018-19 budget and precept have been discussed and approved with a 1% increase on the 2017-18 level: however, as reported in a prior year report, the actual value of the precept has not been formally minuted.

Conclusions and recommendations

Whilst no major issues arise in this area this year, the Council should ensure that the actual financial value of the precept is recorded in the minutes rather than a percentage increase.

- R2. *The Council's Standing Orders and Financial Regulations should be subjected to further review and update bringing the former into line with the latest NALC model document recently issued.*
- R3. *Both documents should record appropriate references to the latest Public Contracts Regulations with a more realistic value determined and recorded in both for formal tender action, ideally in line with the value suggested in the body of this report.*
- R4. *The actual cash value of the 2018-19 precept should be minuted retrospectively at the next meeting of the Council.*

Review of Payments

We have reviewed payments made during the year to ensure that the following criteria were met:

- Payments were supported by a trade invoice or acknowledgement of receipt;
- Members have indicated approval of payments for release appropriately;
- The Council at a Council meeting approved each payment;
- Payments have been correctly analysed in preparation of the year-end Statement of Accounts;
- VAT has been calculated correctly and is recovered at appropriate intervals; and
- Section 137 payments have been identified in the cashbook and are within the Council's spending limit.

Due to their low volume, we have checked the documentation supporting each payment in the year: whilst no significant concerns arise, we note that, apart from their disclosure in the minutes, no evidence is available on the trade invoices and other documentation supporting payments to indicate that members have actually verified the cheques presented for signing as having been compared with that documentation.

In line with best practice, we suggested previously that consideration be given to the acquisition of a rubber certification stamp to be affixed to each invoice and noted last year that a suitable stamp had been acquired: examination of this year's invoices / payment documentation indicates that it is only being used sporadically, with very few invoices initialled by the cheque signing members as evidence of their verification of the appropriateness of cheques when the latter are signed.

We note that a VAT reclaim covering 2016-17 was submitted to HMRC and repaid early in 2017-18. None has, as far as we can ascertain, been prepared for 2017-18 as at the date of our review.

Conclusions and recommendations

Whilst no issues of concern have been identified in this area, we consider that controls should be strengthened with the certification stamp embedded on all invoices and members initialling the certificate as evidence that they have examined the documentation.

R5. The acquired rubber certification stamp should be affixed to every invoice or document supporting payments and be initialled by the cheque signing members thereby evidencing their effective review and approval of each payment.

Assessment and Management of Risk

We noted last year that the Council had a risk assessment document in place, which was subjected to review and formal re-adoption in September 2016 in accordance with the requirements of the Governance and Accountability Manual. However, we have seen no indication of any subsequent review and re-adoption and, consequently, the Council has indicated a negative assurance at Section 1, Box 5 of the 2017-18 Annual Return acknowledging the need to ensure compliance with the G&AM with risk assessments reviewed and re-adopted at least once annually.

The Council is insured with Zurich Municipal. We have examined the insurance schedule for the year and consider that it is in line with expectation and appropriate for the Council's current needs.

Conclusions and recommendation

As it is aware, the Council must ensure that it complies with the requirements of the G&AM reviewing and formally adopting a financial risk register at least once annually.

R6. The Council must ensure that it reviews and re-adopts its financial and other operation risk assessments at least once annually.

Budgetary Control and Reserves

The minutes of the December 2017 Council meeting, together with other relevant supporting papers, afford indication that members have considered and agreed the 2018-19 budget and precept requirement, although, as indicated above, only a percentage increase has been minuted rather than the financial value of the adopted precept.

We have again considered the level of retained reserves noting that in total they have increased during the year to £14,323 (£12,323 as at 31st March 2017). With annual expenditure generally below of £8000, the balance now equates to almost two year's revenue spending, which is considerably in excess of the generally recognised CiPFA guideline of between three and six months' revenue expenditure.

Conclusions and recommendation

Whilst no significant concerns arise in this review area, the Council should monitor the level of retained reserves ensuring that they remain appropriate for the ongoing needs of the Council and are not excessive. If funds are being held and earmarked for specific projects, they should be identified accordingly and be subject to annual reassessment and formal adoption by the Council.

R7. The Council should review and determine whether funds should be set aside in reserves earmarked for specific purposes, such decisions being minuted formally.

Review of Income

The Council has received limited income during 2017-18 by way of the annual precept, minimal interest, occasional interment and associated fees and VAT refunds. We have checked and agreed all cashbook transactions to bank statements and other available supporting documentation, noting that cemetery fees were last formally reviewed and amended at the February 2015 meeting.

Conclusions and recommendation

In line with the revised Financial Regulations (para 8.2 refers), cemetery fees should be reviewed annually.

R8. In accordance with the Council's Financial Regulations, cemetery fees should be reviewed annually with the outcome minuted accordingly, even where no increase is agreed.

Petty Cash Account

The Council's policy is not to maintain any form of cash float with any out-of-pocket expenses incurred reclaimed and paid in line with normal trader payment procedures.

Review of Staff Salaries

The Council only employs the Clerk. We have reviewed the Clerk's contract of employment previously noting that it includes relevant detail on the salary and hours payable, also noting members' approval of an increase in her working hours and the backdating of her pay in line with the national wage award applying prior from 1st April 2016.

We have verified the monthly salary in payment for the year noting, as last year, that a monthly allowance of £22.50 is being paid for use of the Clerk's home as an office, although her employment contracts refers to a monthly payment of £12.50, which is subject to periodic review: we have not been able to trace the minute approving the increase and seek clarification / confirmation of Council's formal approval of the increased amount payable. We also note that the Clerk has continued to submit nil returns to HMRC each month, her salary being below the tax and NI thresholds.

Conclusions

We are pleased to record that no issues have been identified in this review area warranting formal comment or recommendation, although, as indicated above, confirmation of Council's approval of the increased monthly payment for use of the Clerk's home as an office should be minuted formally.

Asset Registers

The Governance and Accountability Manual requires all councils to maintain a register of its assets and sets out the procedures to be applied in determining the value to be applied to assets for disclosure in the Annual Return.

We are pleased to note compliance with this requirement and that, as no acquisitions or disposals occurred during the financial year, the detail recorded in the year's Annual Returns remains unchanged at £51,000.

Conclusions

No issues have been identified warranting formal comment or recommendation.

Investments and Loans

The Council has no specific investments or loans in place.

Statement of Accounts and AGAR

Recent local government legislation is aimed at increasing the awareness of the public and openness in the management of public finances. The Annual Return provides the basis for the external auditor's certificate with the year's financial transactions summarised in Section 2.

Examination of the information entered on the Return, as supplied to us, requires amendment in Boxes 3 and 6-8 in line with a rounding error in Box 3 and the identified omission of a payment of £15 in the cashbook.

Conclusions

As indicated above the Annual Return detail at Box 2 requires amendment to reflect the corrected values: we have provided the clerk with a copy of the correct detail for inclusion in the year's Annual Return, duly supported by the year-end bank reconciliation and amended spreadsheet cashbook.

Based on the generally satisfactory conclusions drawn from our review, we have duly signed off the Internal Audit Report in the AGAR assigning positive assurances in each relevant area.

Rec. No.	Recommendation	Response
Review of Accounting Records and Bank Reconciliations		
R1	Periodic formal bank reconciliations should be prepared, scrutinised and “signed-off” by the Council, ideally at least once quarterly.	
Review of Corporate Governance		
R2	The Council’s Standing Orders and Financial Regulations should be subjected to further review and update bringing the former into line with the latest NALC model document recently issued.	
R3	Both documents should record appropriate references to the latest Public Contracts Regulations with a more realistic value determined and recorded in both for formal tender action, ideally in line with the value suggested in the body of this report.	
R4	The actual cash value of the 2018-19 precept should be minuted retrospectively at the next meeting of the Council.	
Review of Payments		
R5	The acquired rubber certification stamp should be affixed to every invoice or document supporting payments and be initialled by the cheque signing members thereby evidencing their effective review and approval of each payment.	
Assessment and Management of Risk		
R6	The Council must ensure that it reviews and re-adopts its financial and other operation risk assessments at least once annually.	

Budgetary Controls & Reserves

- R7 The Council should review and determine whether funds should be set aside in reserves earmarked for specific purposes, such decisions being minuted formally.

Review of Income

- R8 In accordance with the Council's Financial Regulations, cemetery fees should be reviewed annually with the outcome minuted accordingly, even where no increase is agreed.
-

Luckington and Alderton Parish Council Risk Assessment

	Procedures	Review of risk
1	<i>What system of financial internal control does the Council have in place? How does this help prevent and detect fraud and corruption?</i>	
	All invoices for payment are approved in full Council meeting before payment.	No perceived risk
	There are no petty cash transactions.	No perceived risk
	All payroll, office allowances and other payments to the Clerk are approved in full Council meeting before payment.	No perceived risk
	Cheques are signed by two persons. Cheque stubs are initialed at the time of cheques being signed.	No perceived risk
	Invoices for services are controlled by the Clerk and payments authorised by the Council	No perceived risk. Stationery purchases exempt from quotation requirement but will be reviewed by Chair to confirm best value practices. A full report of all invoice monies received is given to the Council at its regular meetings and published with the Minutes. Care must be exercised to ensure that payments are checked against invoices to guard against incorrectly prepared cheques
	Donations are passed to the Clerk who always pays them into the bank account.	A full report of all donations received is given to the Council at its regular meetings and published with the Minutes.
	VAT accounting	The Finance Officer (Clerk) prepares the claim for recovery of VAT paid. All claims are supported by relevant input tax documents. The refund itself is paid directly into the Council bank account and monitored by the Finance Officer (Clerk).
2	<i>How does the Council safeguard the public money and resources in its charge?</i>	
	All assets are insured against usual risks	No perceived risk
	The accounts are audited by a person fully independent and unconnected with the Council.	No perceived risk
	The Council prepares an annual financial budget and sets its precept by reference to its budgeted requirements. Progress against the budget is regularly monitored.	No perceived risk
	Grants received are accounted for on receipt. Should projects for which monies have been received not proceed, it is possible that grants may have to be repaid to the giver. The Council keeps such matters under review at its monthly meetings.	No perceived risk provided the Council is kept properly informed.
3	<i>How does the Council satisfy itself that it complies with laws, regulations and codes of practice that could have a significant effect on its ability to conduct its business or on its finances?</i>	

	Tax laws	The Clerk has satisfied the Council of the application of PAYE and NI regulations to his/her appointment.
	Local Government laws and regulations. Environmental Laws:	The Council makes every effort to ensure that it stays up to date with local government law and regulations. The Clerk, on behalf of the Council has access to the Wiltshire Association of Local Councils, which both represents and supports such councils. The Council considers it has the resources to take suitable advice when needed, and has done so. It also has access to publications such as 'The Clerks Manual'. The Council considers it uses its best endeavours to be aware of new legislation and codes of practice and monitors its activities to reflect such changes.
	Health & Safety	The Council has an annual audit and review process to ensure that users of its land and property have due regard to health & safety, particularly in respect of insurance and child protection policies being in place.

<u>Luckington and Alderton Parish Council Financial Data as at 9th May 2018</u>	-	
		£
<u>Bank account balances at the report date:</u>		
	Barclays Current Account	20,155.85
	Barclays Deposit Account	2,841.64
	-	22,997.49
<u>Payments to be made:</u>		
-	Auditing Solutions	-228.00
-	Society of Local Council Clerks SLCC	-36.00
-	WALC - Annual Membership	-258.40
-	Brunel Computing - Domain Hosting	-19.80
-	Mrs V Avery - 8 Hours extra on Audit/GDPR Course Attendance	-78.40
-		
<u>Clerk's Salary paid by Standing Order</u>		-210.34
-		
<u>Payments Received:</u>	Precept (added to Barclays Current A/C)	9,071.68
-		
-		
	Balance carried forward	<u>22,186.15</u>

BUDGET ANALYSIS

	YEAR TO DATE		MONTHLY		ANNUAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
<u>INCOME</u>					
PRECEPT	8,323.21	9,071.68	693.60	2,267.92	8,323.21
VAT REFUND	40.00	0.00	3.33	0.00	40.00
INTEREST	0.00	0.00	0.00	0.00	0.00
CEMETERY	250.00	0.00	20.83	0.00	250.00
SUNDRIY	27.00	0.00	2.25	0.00	27.00
TOTAL INCOME	8,640.21	9,071.68	720.02	2,267.92	8,640.21
<u>EXPENSES</u>					
VAT	30.00	0.00	30.00	0.00	30.00
CLERKS SALARY	1,680.00	375.68	140.00	93.92	1680.00
OFFICE ALLOWANCE	270.00	45.00	22.50	11.25	270.00
CEMETERY inc grass	937.00	0.00	78.13	0.00	937.50
POSTAGES/Stationery	130.00	0.00	10.83	0.00	130.00
VILLAGE grass cutting	1,250.00	0.00	104.17	0.00	1250.00
WALC CONTRIBUTION	188.25	0.00	8.33	0.00	100.00
SHERSTON Contribution	0.00	0.00	0.00	0.00	0.00
MAINTENANCE	275.00	0.00	22.92	0.00	275.00
HIRE OF HALLS	165.00	0.00	13.75	0.00	165.00
INSURANCE	560.00	0.00	46.67	0.00	560.00
BANK CHARGES	150.00	0.00	12.50	0.00	0.00
TRAINING	275.00	0.00	22.92	0.00	275.00
DONATIONS	1,800.00	200.00	150.00	50.00	1,800.00
SUNDRY	350.00	41.90	29.17	10.48	350.00
<u>TOTAL EXPENSES</u>	8,060.25	662.58	651.88	165.65	7,822.50
TOT START BANK BAL		14,323.00			14,323.00
EXPENSES		662.58			7,822.50
INCOME		9,071.68			8,640.21
TOTAL BANK BAL		<u>22,732.10</u>			<u>15,140.71</u>

