

Killamarsh Parish Council

Killamarsh Parish Council Office
Stanley Street
Killamarsh, S21 1EL

Tel: 0114 247 2260

Email: parish.office@Killamarsh-pc.gov.uk

Website: www.killamarsh-pc.gov.uk



Parish Clerk: Awaiting Start Date
Email: parish.clerk@killamarsh-pc.gov.uk
Date Issued: 13 July 2022

NOTICE OF FINANCE COMMITTEE MEETING

To All Members of the Finance Committee

Notice is hereby given that the scheduled meeting of the Finance Committee will be held at 18:00 on Monday 18th July 2022, to be held in the Parish Suite, which is adjacent to the Sports Centre near the Library.

A handwritten signature in black ink, appearing to read "A. J. Clough".

Cllr Steve Clough

Appointed Acting Proper Officer to the Parish Council

Chairman of the Parish Council

CORONAVIRUS MEASURES

- Killamarsh Parish Council (KPC) will continue to monitor Covid-19 transmissions and act accordingly.
- Attendees will be encouraged to register their attendance on arrival and encouraged to sanitize their hands on entering the building. You should not attend if you are unwell with Covid-19 symptoms or know you have Covid-19.
- Members of the public who are unable to attend can email their questions to the Parish Office in advance of the meeting which will be read out under the public participation session.

Finance Committee Membership

Cllr Steve Clough (Chairman)

Cllr Alex Platts

Cllr Wendy Tinley

Cllr David Drabble

Cllr Mo Potts

1x Vacancy

Recording of Council Meetings

Under the Openness of Local Govt. Bodies Regulations 2014, members of the public may now film, photograph and make audio recordings of the proceedings of the formal Council meeting, though not, under current legislation, of the Public Participation session, as this is not part of the formal agenda of the meeting. Recording activity should be respectful to the conduct of the meeting and behaviour that disrupts the meeting (such as oral commentary) will not be permitted.

Public Participation

- Notice is given that at a time agreed by the meeting, 15 minutes may be set aside for members of the public to make representation on the business of the agenda for the meeting
- Any member of the public shall not speak for more than three minutes.
- A question asked by a Member of the Public during Public Participation shall not require a response or debate during the meeting though the Chairman may direct that a written response will be provided subsequent to the meeting.

PUBLIC BODIES (ADMISSION TO MEETINGS ACT) 1960

Meetings shall be open to the public unless their presence is prejudicial to the public interest by reason of the confidential nature of the business to be transacted or for other special reasons. The public's exclusion from part or all of a meeting shall be by a resolution which shall give reasons for the public's exclusion in accordance with the Public Bodies (Admission to Meetings Act) 1960.

AGENDA

1. **Appointment of Vice-Chair**
To appoint a vice-chair for the committee.
2. **Chairman's Opening Remarks**
To receive the Chairman's opening remarks. The Chairman will notify those present about the holding of virtual meetings.
3. **Apologies for Absence**
To receive and approve apologies for absence and reasons given to the Acting Proper Officer prior to the meeting.
4. **Declarations of Disclosable Pecuniary and Other Interests**
 - 4.1 To receive declarations of disclosable pecuniary interests (DPI) and personal and prejudicial interests from members on matters to be considered at the meeting in accordance with the Localism Act 2011 (section 30 to 33). Officers are required to make a formal declaration about council contracts where the employee has a financial interest in accordance with the LGA 1972, s117.

Note: Members must generally declare a disclosable pecuniary interest which he or she has in any item on the Agenda. A Member with a disclosable pecuniary interest may not participate in any discussion of the matter at the meeting and must not participate in any vote taken on the matter at the meeting. In addition, the Council's Standing Orders require a Member with a disclosable pecuniary interest to leave the room where the meeting is held while any discussion or voting takes place.
 - 4.2 To receive, consider and record councillors requests for DPI dispensation (section 31 Localism Act 2011) in connection with items on this agenda. Applications for this must be made in writing to the Clerk prior to the meeting.
5. **Adjournment for Public Participation**
To adjourn the meeting for 15 minutes to allow members of the public to make representation on the business of the agenda for the meeting. No resolutions can be made under public participation.
6. **Exclusion of Press and Public - Public Bodies (Admission to Meetings Act) 1960**
To consider and resolve any agenda items that require the exclusion of the Press and Public in accordance with the Public Bodies (Admissions to Meetings) Act 1960 for matters appertaining to confidential or exempt information.
7. **Minutes**
To note the draft minutes of the Finance committee meeting held on the Tuesday 19th April 2022 (attached).
8. **Income and Expenditure**
 - 8.1 To receive and note the income and expenditure for Month 4, July 2022 and identify any points of concern. (Sent separately)
 - 8.2 To receive and note the Detailed Balance Sheet for Month 4, July 2022 and identify any points of concern. (Sent separately)
 - 8.3 To discuss the Income & Expenditure over £500 for the period June 2022 and identify any points of concern. (attached)
9. **Audit Update**
Proper Officer to provide an update on the current position.

10. Finance Policies Review

To review the following policies:

10.1 Risk Assessment Policy

10.2 Risk Management & Internal Control Policy

10.3 Asset Register Policy

10.4 Internal Audit Policy

10.5 Anti-Fraud & Corruption Policy

To determine any amendments that are required to bring them up to date and to determine the future review dates and whether May is the ideal date for most policies to be approved by full Council. These would then be presented to full Council in September 2022, for approval.

11. Any items for discussion for a future agenda

To notify the Appointed Acting Proper Officer of any matters for inclusion on the agenda of the next meeting.

12. Date of the Next Committee Meeting

The date for the next ordinary meeting of the Finance Committee scheduled for Monday 19th September 2022 at 6pm.

Killamarsh Parish Council

Killamarsh Community Office, Killamarsh Community
Campus
Stanley Street, Killamarsh, S21 1EL

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Draft Minutes Are Subject to Approval at The Next Committee Meeting.

Minutes of Meeting of The Finance Committee Held on Tuesday 19th April 2021 in the Parish Suite at 6pm Commenced: 18.05pm - Concluded: 19.03pm

Councillors Present: Steve Clough (Chair), Alex Platts, Nick Challenger, Wendy Tinley, Cllr John Windle (arrived at 18.50)

Absent Councillors: David Drabble

Non-Councillors (without voting rights): None appointed

Observing Councillors (not a member of the committee): None

Officer: None [minute taker Cllr Steve Clough]

Members of the Public: None

(1) Item 1: Chairman's Opening Announcements

To receive the Chairman's opening announcements.

No announcements made.

(2) Item 2: Apologies for Absence

To receive and approve apologies for absence and reasons given to the Clerk prior to the meeting.

Apologies from Cllr. Drabble accepted.

(3) Item 3: Declarations of Disclosable Pecuniary and Other Interests

3.1 To receive declarations of disclosable pecuniary interests (DPI) and personal and prejudicial interests from members on matters to be considered at the meeting in accordance with the Localism Act 2011 (section 30 to 33). Officers are required to make a formal declaration about council contracts where the employee has a financial interest in accordance with the LGA 1972, s117.

Note: Members must generally declare a disclosable pecuniary interest which he or she has in any item on the agenda. A member with a disclosable pecuniary interest may not participate in any discussion of the matter at the meeting and must not participate in any vote taken on the matter at the meeting. In addition, the Council's Standing Orders require a member with a disclosable pecuniary interest to leave the room where the meeting is held while any discussion or voting takes place.

No declarations of interests were received.

3.2 To receive, consider and record councillors requests for DPI dispensation (section 31 Localism Act 2011) in connection with items on this agenda. Applications for this must be made in writing to the Clerk prior to the meeting.

None declared.

(4) Item 4: Adjournment for Public Participation

To adjourn the meeting for 15 minutes to allow members of the public to make representation on the

business of the agenda for the meeting. No resolutions can made be under public participation.

No members of the public took part in the public participation session.

(5) Item 5: Exclusion of Press and Public - Public Bodies (Admission to Meetings Act) 1960

To consider and resolve any agenda items that require the exclusion of the Press and Public in accordance with the Public Bodies (Admissions to Meetings) Act 1960 for matters appertaining to confidential or exempt information.

Resolved

That no items needed to be moved to closed session.

(6) Item 6: Minutes

To note the draft minutes of the Finance committee meeting held on the 14th February 2022 (sent separately).

RESOLVED:

The minutes of the Finance Committee meeting on 14th February 2022 were approved. Proposed by Cllr Tinley, Seconded by Cllr Platts. All in favour.

(7) Item 7: Expenditure and income over £500

7.1 2021-22 year end - To receive & review the information received from the accountant, identifying any areas of concern. (To follow)

To Note that the income excluding the Precept payment had only been £16,381 and majority of this £11,678 was from the Job Retention Scheme Grant.

Costs of £4,484.51 against the CLOC building were examined and concern raised that the rates alone were £3,168.86 with the utility costs being just over £1000 for the period 30th November 2021 to 31st March 2022.

The committee were informed that further out of date bar stock from the pre- Covid-19 Pandemic, had to be destroyed and written off, this included a number of full barrels of beer etc. to the value of £1,078.45.

To note that the General and Capital Funds are in a healthy position.

7.2 To receive and note the income and expenditure for Month 12, March 2022 and identify any points of concern. (attached)

Page 3 – 106 Killamarsh in Colour, it was noted that Hobson’s had finally invoiced for work carried out on the planters.

Page 4 – 107 Grants & Donations was queried given we had paid out 2 x £200 in the financial year but only £150 was showing. This was to be investigated with the accountant.

Page 22 – It was noted that the Rights of Way payment of £495 had not been received, even though a claim had been submitted. Cllr Clough to follow up with DCC.

It was also noted that £375 had been paid in advance for allotment fees and that this would be credited the correct financial year 2022-23.

7.3 To receive and note the Detailed Balance Sheet for Month 12, March 2022 and identify any points of concern. (attached)

No issues were raised.

7.4 To discuss the expenditure over £500 for the period February 2022 and identify any points of concern.

No issues were raised, However it was noted that the funding of £1,475.00 had been received for the Extreme Wheels event from the DCC Leadership Fund.

7.5 To discuss the income over £500 for the period March 2022 and identify any points of concern.

Concern was raised in relation to the electricity costs for the CLOC building given no one had yet requested to use the building. This was to be monitored closely. February's Payroll was queried as the monthly charge was higher than normal, this was to be followed up.

(8) Internal Audit Update

Proper Officer to provide an update on the current position.

It was explained that there had been difficulties in identifying an Internal Auditor and all contacts provided by DALC had been contacted, with only 2 showing an interest initially but then withdrawing. A further Auditor had been contacted, Mr Brian Wood and had confirmed he was happy to undertake the audit. A brief description of Mr Wood was presented, along with the quotation of maximum cost £600 plus travel costs.

RESOLVED:

It was acknowledged that there had been difficulty in identifying a suitable Internal Auditor and as such resolved to recommend the appointment of Mr Brian Wood as the Internal Auditor for 2021/22. Proposed by Cllr Platts and Seconded by Cllr Tinley, all were in favour.

(9) Any items for discussion of a future agenda

To notify the Proper Officer of any matters for inclusion on the agenda of the next meeting.

A discussion took place on the options in relation to funding towards the Parish Suite refurbishment, Cllr Clough agreed to look at the option of Community Grant Funding from Veolia of up to £75,000 and feedback at a later date.

(10) Date of the Next Committee Meeting

The date for the next ordinary meeting of the Finance committee to be confirmed.

Meeting Closed at 19.03pm

These draft minutes were approved as a true record at the Finance Committee meeting

Held on: *with the agreed additions/deletions: None / Yes (list amendments below)

Signed (Chair)..... Print: Dated

.....

*Loose leaf pages to be initialled

* The copy signed by the Chair to contain the alterations, recorded in longhand, with the changes (agreed by the meeting) signed and dated. Signed Copy of the minutes to be filed in the minute book.

***Agreed Amendments (Additions/Deletions) to the Draft Minutes:**

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Resolved

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Held on: *with the agreed additions/deletions: None / Yes (list amendments below)

Signed (Chair)..... Print: Dated

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* The copy signed by the Chair to contain the alterations, recorded in longhand, with the changes (agreed by the meeting) signed and dated. Signed Copy of the minutes to be filed in the minute book.

***Agreed Amendments (Additions/Deletions) to the Draft Minutes:**

Killamarsh Parish Council

Asset Register Policy



Policy Details			
Policy Title:	Asset Register Policy		
Policy Ref Number:	TBC	Document Status:	Final
Responsible Committee:	Finance	Approval Body:	Full Council
Date Initially Adopted by Full Council:	29 March 2021		
Review Period:	Annual [To be re-adopted annually at the Annual Meeting of the Council in May]		
Version:	1	Disposal Period:	Not applicable

1 Background

1.1 Local councils must maintain an asset register to ensure fixed assets are appropriately safeguarded. This includes items of a capital nature where values tend to be high and which have a useful life of more than one-year (Governance and Accountability for Local Councils: A Practitioner's Guide (England)). The Council's Financial Regulations, section 14 refers to the custody of Assets, Properties and Estates.

2 Scope of Asset Register

2.1 In order to ensure transparency and reasonableness, the following items are included in the Council's asset register, whether purchased, gifted or otherwise acquired, together with their holding location:

- land and buildings held freehold or on long term lease in the name of the Council
- community assets
- vehicles, plant and machinery
- assets considered to be portable, attractive or of community significance
- other assets estimated or known to have a minimum purchase or resale value of £50.00
- long term investments, shares and loans made by the Council
- assets held on trust (e.g. monies held on behalf of the Mayor's charity)

2.2 The values indicated in the asset register will inform the 'total fixed assets' section of the Annual Return with the exception of assets held on trust.

2.3 The following items fall outside the definition for inclusion and are therefore excluded from the Council's asset register:

- land and buildings held on short term lease or rented
- land and buildings maintained or serviced, but not owned by the Council
- assets rented by or loaned to the Council
- stock items intended for resale • stationery and other consumable items
- boundaries of land owned (e.g. fences, hedges and gates)
- floor or land surfaces and drainage
- plants and trees
- assets with a purchase or resale value of less than £50 (other than items listed as for inclusion in the asset register)
- repairs
- cash, short term investments and other current assets
- intangible assets (e.g. trademarks, internet domain names, contingent assets, broadcast rights)
- negative' assets (e.g. provisions, borrowings, creditors and contingent liabilities)

2.4 A separate section of the asset register will contain a schedule of disposals. All asset disposal must comply with the Asset Disposal Procedure referenced within this policy.

3 Valuation of Assets

3.1 Once recorded on the asset register, the value of assets must not change from year to year until disposal. Concepts of depreciation and impairment adjustments are not appropriate for local councils (Governance and Accountability for Local Councils: A Practitioner's Guide (England)).

3.2 Assets must be valued by one of the following means based on available information:

- ideally, apply the purchase price (net of VAT if VAT has been reclaimed);
- otherwise, apply the purchase price (gross of VAT if VAT has not been reclaimed or where the VAT status of the purchase is unclear)

3.3 Where it is not possible to trace the purchase price of the asset the insurance valuation should be applied. As a last resort, a nominal value of £1 may be applied. This should also be used for assets gifted to the Council.

3.4 There is no guidance where land or buildings have been subject to substantial renovation and improvement to such an extent that the new market value bears no relation to the original purchase cost. In order to avoid renovation and improvement work being separately recorded on the asset register and in these exceptional circumstances only, a market value supplied by a qualified surveyor may be entered.

4 Procedure for Updating the Asset Register

4.1 The start point is the asset register that has been agreed for the end of the previous financial year. The financial ledger should be reviewed for all purchases made during the year. A discussion should be held with all Council officers to identify any assets that have been gifted to the Council. Any new assets which fall in the categories stated at 2.1 above should be added to the asset register, with their values recorded at the purchase price (net of VAT if VAT is being reclaimed or at £1 if gifted to the Council).

4.2 The financial ledger should also be reviewed for all asset sales made during the year. A discussion should be held with all Council officers to identify any assets that have been lost, disposed of or gifted by the Council. Any assets which fall in the categories stated at 2.1 above should be removed from the asset register and recorded in the schedule of disposals. The asset register should record any assets loaned by the Council, including the person or organisation borrowing the asset, its location and the date when the loan period ends.

4.3 It is the Councils responsibility to ensure that a 'stock take' of asset register items should occur to ensure that all asset register items can be physically verified. Any assets which cannot be located should be removed from the asset register and recorded in the schedule of disposals. The disposal procedure must be carried out in accordance with the procedure stipulated in section 6.

4.4 The asset register, schedule of disposals and this policy will be reviewed annually and approved by the Council at the same time as the approval of the Annual Return.

5 The Asset Register and Insurance

5.1 For insurance purposes, the asset register includes a column to record the replacement value of each asset.

5.2 The Asset Register will be used to inform the insurers of Council assets. For the purposes of insurance, the value to be used is the replacement value of items and not the purchase price as per the Asset Register. The Council should ensure land and building are valued accurately for insurance purposes. Buildings should therefore be valued every five years to ensure the appropriate insurance is held.

6 Asset Disposal Procedure

6.1 In accordance with Financial Regulation 14, the disposal of any asset exceeding the value of £250.00 must be authorised by the Parish Clerk who is required to refer the matter to the Finance Committee for approval. Where any asset still has value in the asset register in excess of £500.00 then the decision in regards to its disposal must be referred to full Council following a recommendation from the Finance Committee.

6.2 All proceeds from such disposal are the property of the Parish Council and must be accounted for and reported to the Finance Committee. Asset disposal decisions, and the reasons for taking them, should be documented. Not only does this assist in audit process and other examinations, it also highlights successes and problems for future reference.

6.3 Value for Money

The best value outcome to the Council must be a major consideration when disposing of assets. Goods should only be disposed of after checks have been made to ensure that the item could not be utilised by other areas of the Council. Disposal should be based on a fair market value for each item. The price established should be based on:

- current market value
- condition of the item
- age of the item
- an assessment of the usefulness of the item. Using external evaluation services should be required in case of IT equipment. All data storage devices must be reformatted prior to disposal to delete any data they may contain.

6.4. Reasons for disposal

Items can be available for disposal because they are:

- required to be disposed of under a particular policy eg. motor vehicles
- no longer required due to changed procedures, functions or usage patterns;
- occupying storage space and not being needed in the foreseeable future;
- no longer complying with health and safety standards;
- beyond repair but able to be sold for scrap.

A list of suggested assets for disposal should be presented to the finance committee

- by the Parish Clerk for items in parish office, parish vehicles or village assets such as street furniture
- by the Bar/Catering Manager for items within bar area, kitchen and parish suite

There should be a written reason of disposal. Items suggested for disposal by a Manager should be approved by the respective committees prior to being presented to the Finance committee. Special consideration should be given to items of potentially hazardous or pollutant items which are likely to have an impact on the environment.

6.5 Options for the Disposal of Assets

Assets identified for disposal may be dispensed with using the procedures listed below:

- Sale by public tender
- Donated to a community service or organisation
- Scrap

Choice of the most appropriate disposal option will normally be influenced by the nature of the goods for disposal and market value. In all cases, assets disposed of should be reported on an 'Asset Disposal' form to ensure they are removed from the Council's asset register and recorded in the disposals register.

6.6 Sale by tender

External tenders should be advertised using the appropriate channels and sealed bids sought. Assets should be sold as seen and no warranty should be given or implied. In both cases, at least two officers should be appointed to witness the opening, scrutiny and acceptance of the offers made. In all cases, the payment should be received in full prior to the equipment being released.



6.7 Sale to Staff

Items cannot be purchased by staff for the purpose of managing conflict of interests and fair offering.

6.8 Donations

Where the Council has determined that goods have no residual value, and where their disposal is therefore unlikely to produce sufficient revenue, it may authorise the donation of the goods to another organisation within the parish area such as schools, charities and volunteer organisations. Donations must be recommended by the Finance committee and approved by the Full Parish Council meeting.

6.9 Scrap

Where items have negligible value or where the cost and time involved in managing the sale process would exceed the financial benefit, the equipment may be scrapped.

6.10 Asset Disposal Forms and the Asset Register

It is important that any asset disposals are correctly handled to ensure transparency and accountability. The asset disposal form (appendix A) should be used to record the authorisation of the disposal by the appropriate staff/committee within the Council and the value or values achieved by it. The Parish Clerk/RFO is responsible for updating of the Council's asset register following the appropriately authorised Asset Disposal Request. All asset disposals will be recorded in the Asset Disposals Register for audit purposes.

Asset Register Policy

Appendix A: Asset Disposal Form

Form to be completed by Senior Manager/Parish Clerk and presented to the relevant committee for recommendation to the Finance committee in line with the Asset Register Policy and Disposals Procedure.

List of Assets to be Disposed					
Asset reference and serial number	Location	Description	Purchase date	Original cost	Disposal value

REASONS FOR DISPOSAL

METHOD OF DISPOSAL

Scrapped

 Sold

 Gifted / Donated

Additional Information:

Date of Disposal

Auth Ref/Minute Ref

Authorising Officer and Position Held:
(Sign & Print Name)

Risk Management and Internal Control Policy



Policy Details			
Policy Title:		Risk Management and Internal Control Policy	
Policy Ref Number:	TBC	Document Status:	Final
Responsible Committee:	Finance	Approval Body:	Full Council
Date Initially Adopted by Full Council:		22 February 2021	
Review Period: Annual [To be re-adopted annually at the Annual Meeting of the Council in May]			
Version:	1	Disposal Period:	Not applicable

1. Purpose of this Policy

1.1. Killamarsh Parish Council recognises the importance of risk management to maintain the ability to deliver the activities and services expected of the council. Risk management is a factor that enables the Council to satisfy its objective to deliver high quality public services.

1.2. The purpose of this policy is to set out the governance and management arrangements for the effective management of risk and to inform the councils responses to assertions (2) and (5) as set out in the Annual Governance and Accountability Return (AGAR).

2. Background

2.1. Killamarsh Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper practices, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively. In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk and for reviewing the effectiveness of internal audit. The arrangements that the Council has in place for reviewing the effectiveness of internal audit are set out in a separate policy.

2.2. Killamarsh Parish Council is to be fully committed to effective risk management, adopting best practices in the identification, evaluation and control of risks, in order to;

- integrate risk management into the culture of the Council,
- eliminate or reduce risks to an acceptable level,
- anticipate and respond to changing social, environmental and legislative requirements,
- prevent injury and damage and reduce the cost of risk, and
- raise awareness of the need for Risk Management.

2.3. The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

2.4. This policy is supported by the listed Council approved policies:

- Asset Register Policy
- Risk Assessment Policy & Risk Assessment
- Internal Audit Policy: Reviewing the Effectiveness of Internal Audit
- Other Council approved policies, procedures and protocols

3. Legal Framework and Compliance

3.1. 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 with proper practices in relation to the accounts. Risk management is part of the review and when completing the AGAR for the external auditor, the Council is confirming the following assertions.

3.2 Internal Control: Assertion 2

- *'We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.'*

3.3 In order to warrant a positive assertion, the council must comply with several processes that need to be in place and effective as set out in page 9 of the Accountability and Governance Practitioners Guide 2020. Using this guidance, Killamarsh Parish Council has developed an internal controls checklist (Appendix A). This checklist will be used by a working group of three councillors, at least once a year, to review the effectiveness of the internal control procedures. The outcome of the review will be formally reported and minuted at a council meeting.

3.4 As internal audit forms part of risk management and internal control, Internal audit report(s) should inform the authority's responses to (Assertions 2 and 6) in the annual governance statement. Internal audit reports will therefore be made available to support and inform members considering the authority's approval of the annual governance statement. Killamarsh Parish Council has adopted a separate 'Internal Audit Policy' that reviews the effectiveness of Internal Audit and sets out the detailed arrangements in place to meet legislative requirements.

3.5 Risk Management: Assertion 5

- *'We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required'*

3.6 In order to warrant a positive response to this assertion, the authority needs to have the following arrangements in place:

- **Identifying and assessing risks** — The authority needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.
- **Addressing risks** — Having identified, assessed and recorded the risks, the authority needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.

3.7 To meet this assertion, Killamarsh Parish Council has adopted a Risk Assessment Policy and Risk Assessment document that is reviewed by the council at least on an annual basis or when the risks are subject to change. Where required Killamarsh Parish Council will appoint external contractors to assist with the risk management arrangements.

3.8 Additionally, to meet this assertion, the detailed arrangements for asset management and insurance are set out in section 3.9 of this policy.

3.9 Asset Management and Insurance

The Council has adopted an Asset Register Policy for insurance and asset management purposes. As insurance forms part of risk management, Killamarsh Parish Council will review the insurance policy at least annually or around the time of renewal. Changes will be made to the insurance policy as and when circumstances require such as the acquisition of a new item of equipment.

3.10 As a minimum requirement, the council's insurance policy will cover:

- Public liability
- Employers liability
- Personal accident.

- Fidelity Guarantee: Theft of money including through staff dishonesty
- The protection of the physical assets owned by the Council i.e. loss, damage etc
- Loss of rental income
- Legal Liability: Including but not limited to Corporate Manslaughter and Corporate Homicide, Libel and Slander and other legal expenses.
- Cyber Liability

4. Responsibility for Risk Management

4.1 Killamarsh Parish Council as a corporate body is responsible for the effective management of risk. Members have ultimate responsibility for risk management as risks threaten the achievement of policy objectives. In the context of risk management members should;

- Exercise leadership,
- Consider and adopt current and future risk management policies and strategies, and
- Support and monitor the risk management process.

5. Review of the Policy

5.1 This policy will be reviewed at least on an annual basis or as required to comply with legislative changes.

Killamarsh Parish Council: Internal Control Checklist

Review of the Effectiveness of the System of Internal Control



Internal Control	Suggested Testing	Yes	No	Parish Council Controls / Comments
Standing Orders & Financial Regulations	1) Has the Parish Council formally adopted Standing Orders and Financial Regulations? 2) Have these been reviewed against the latest model of NALC documents?			
Payment Controls & Bookkeeping	1) Has a Responsible Financial Officer been appointed with specific duties? 2) Have items or services been competitively purchased? 3) Is the cashbook maintained and up to date? 4) Is a bank reconciliation carried out regularly? 5) Are payments in the cashbook supported by invoices, authorised in accordance with a minute resolution or delegated authority within the Financial Regulations or Scheme of Delegation? 6) Has VAT on payments been identified, recorded and reclaimed? 7) Is s137 expenditure separately recorded and within statutory limits? If the Council has declared the General Power of Competence, this is no longer a requirement. Ensure power of GPC is declared.			
Receipts / Income Controls & Petty Cash	1) Is income properly recorded and banked? 2) Does the precept approved, agree to the Council Tax authority's notification? 3) Are the petty cash floats adequate in size to meet small expenditure and do not require reimbursement more frequently than a month? 4) Is all the petty cash recorded and supported by VAT invoices/receipts? 5) Is petty cash expenditure reported to a council meeting?			
Debt Collection	1) Does the Council have in place debt monitoring arrangements for the collection of sums of money owed to them for Allotments, Cemeteries and other council chargeable activities/services?			

Employment / Payroll Controls	<ol style="list-style-type: none"> 1) Do all employees have contracts of employment with clear terms and conditions? 2) Do salaries paid agree with those approved by the Council? 3) Are other payments to employees reasonable and approved by the Council? 4) Have PAYE/NIC been properly and operated by the Council as an employer? 	
Asset Controls	<ol style="list-style-type: none"> 1) Does the Council maintain an asset register of all material owned or in it's care? 2) Are the assets and investments registers up to date? 3) Do asset insurance valuations agree with those in the asset register? 4) Has the council carried out a physical audit of their assets to confirm their existence? 	
Risk Management Arrangements	<ol style="list-style-type: none"> 1) Does a review of the minutes identify any unusual financial activity? 2) Do minutes record the council carrying out an annual corporate risk assessment? 3) Is the insurance cover appropriate and adequate, including the arrangement for Fidelity Guarantee? 	
Bank Accounts	<ol style="list-style-type: none"> 1) Is the bank mandate up to date and have the list of authorised signatories been approved by the Council? 	
Budget and Financial Statement	<ol style="list-style-type: none"> 1) Has the Council prepared an annual budget in support of it's precept? 2) Is actual expenditure against the budget regularly reported to the Council? 3) Are there any significant unexplained variances from budget? 	
Year End Controls	<ol style="list-style-type: none"> 1) Are yearend accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure) by the RFO or by a competent individual ie Accountant? 	

The review of the effectiveness of the internal control system (underpinned by the internal controls checklist above) was carried out by:

Signed: **Print Name:** **Dated:**

Signed: **Print Name:** **Dated:**

Signed: **Print Name:** **Dated:**

Killamarsh Parish Council
Risk Assessment Policy



Appendix A: Corporate Risk Assessment Register

Policy Details			
Policy Title:		Risk Assessment Policy	
Policy Ref Number:	TBC	Document Status:	Final
Responsible Committee:	Finance	Approval Body:	Full Council
Date Initially Adopted by Full Council:		22 February 2021	
Review Period: Annual [To be re-adopted annually at the Annual Meeting of the Council in May]			
Version:	1	Disposal Period:	Not applicable

1. Scope of Policy

To involve members in the ownership and accountability for corporate success and appropriate management of the associated risks.

2. Definition of Risk

An uncertainty of outcome of actions or events which impacts upon the Council achieving its objectives.

3. Policy

3.1. The Council is committed to good risk management, allowing it to:

- a) have increased confidence in achieving its objectives;
- b) constrain threats to acceptable levels (i.e. within its risk appetite);
- c) take informed decisions about exploiting opportunities; and
- d) assist the Parish Clerk in completing the annual governance statement.

3.2. The Council recognises that in order to achieve its objectives it must manage risk within its risk appetite. Where risks lie beyond the risk appetite, members and the Clerk will take appropriate action to reduce those risks. A schedule of corporate risks will be maintained in a corporate risk assessment for review and approval by members.

3.3. In addition to corporate risk, members and the Clerk have a responsibility to assess and appropriately manage risk as part of the evaluation of project proposals, business cases and grant applications. The Clerk will include the detailed outcome of project and business case risk assessment in any Council agenda item that considers major financial investment. Responsibility for assessing and managing Health and Safety risks associated with Council activity and events will be managed by the Clerk with methods of safe working communicated to and adhered by members and contractors.

3.4. The Clerk and members are responsible for assessing and managing risk as an integral part of their day-to-day role in ensuring the Council's objectives are met, recognising that all risk categories must be considered, including reputation, health and safety and financial risk. Where risks are identified which have the potential to impact upon the Council's objectives, these will be referred to the Clerk for consideration for inclusion in the corporate risk assessment.

3.5. Members are required to at least annually review this risk assessment policy and the corporate risk assessment. This will include:

- a) reviewing the risk assessment rating criteria, risk appetite and approaches to managing risk;
- b) identifying and updating the schedule of risks;
- c) evaluating the likelihood and potential impact to the Council of each risk materialising;
- d) deciding upon measures to avoid, reduce or control each risk, as appropriate; and
- e) recording the decisions reached.

4. Organisational Arrangements

4.1 The Parish Clerk will ensure that all officers are aware of their responsibility in managing and reporting risk. Each officer shall make appropriate arrangements to ensure risk is continually assessed in relation to their area of responsibility.

4.2. The Parish Clerk, advised by officers as required, will initially review the corporate risk assessment at least annually in advance of it being submitted to the Council for review and ultimate approval.

4.3. The Council in its Forward Work programme will make arrangements to approve the risk assessment policy and corporate risk assessment on at least an annual basis.

Appendix A



Corporate Risk Assessment Register: Financial Year Ending 31 March 2021

RISK ASSESSMENT RATING CRITERIA

LIKELIHOOD		IMPACT			
		1 Minor	2 Moderate	3 Serious	4 Major
Highly probable 76-99%	4				
Probable 51-75%	3				
Possible 26-50%	2				
Unlikely 1-25%	1				
FINANCIAL IMPACT		Loss of up to £1000	Loss of up to £10,000	Loss of up to £50,000	Loss of over £50,000
and/or REPUTATIONAL IMPACT		Minimal / localised damage to reputation	Damage to reputation within the town	Damage to reputation within the region.	National damage to reputation; intervention by Government
and/or HEALTH & SAFETY IMPACT		No health and safety impact	Minor injury, possibly requiring treatment by health care professional	Serious injuries	Fatality or life-changing injuries

Risk Appetite and Approaches to Managing Risk

		4	TREAT (take action to reduce risk exposure by introducing measures / controls)	TERMINATE (to stop the activity that generates the risk)	
LIKELIHOOD	Highly probable 76-99%				
	Probable 51-75%				
	Possible 26-50%				
	Unlikely 1-25%	1 TOLERATE (an informed view reached that the risk is accepted)	2 Moderate	3 Serious	
		1 Minor	2 Moderate	3 Serious	4 Major
			IMPACT		

Risk Rating **Risk Appetite and Action**

Green	Risks rated as GREEN are within the risk appetite of the Council. It is unlikely that further additional measures are required to control these risks. These risks may be tolerated by the Council.
Amber	Risks rated as AMBER are within the risk appetite of the Council, however further additional measures may be needed to treat (i.e. control) the risks and so reduce exposure OR to consider risk transfer e.g. via insurance, franchising or other contractual arrangement. The Council must be periodically advised of amber risks and the action planned and/or taken to control them.
Red	Risks rated as RED go beyond the risk appetite of the Council. Immediate action is required to bring the risk within the Council's risk appetite or, if this is not possible or desired, to terminate the activity that creates the risk. The Council must be immediately advised of red risks and regularly updated on the action planned and taken to control them until they are within the risk appetite of the Council. <i>Any action taken must be in accordance with the Council's Standing Orders and Financial Regulations.</i>

CORPORATE RISK ASSESSMENT REGISTER

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
FINANCE							
Loss of cash through dishonesty or theft	1	1		Insurance cover in place for Fidelity, Money with Assault Extension, Misappropriation by authorized employees. Money stored in safe at all times. Cash holdings are minimal. All petty cash floats are banked. Procedures in place to ensure safekeeping. Liaison with Police if necessary. Multiple signatures are required on all online banking payments by the Council.	Review Financial Regulations to confirm the amount of petty cash float.	31/03/21	Locum Clerk + Finance Committee
Poor financial internal controls and records	2	2		Council accounts managed by qualified accountants DCK Accounting Solutions. RFO has the qualifications and experience to fulfil role.	Expenditure to be scrutinised by Finance Committee and full council. Internal Controls check to be carried out prior to 31 March.	31/03/21	Finance
Annual Return submitted late	1	1		Task is within DCK Accounting Solutions work plan to ensure accounts are prepared by May 2021. Clerk is aware that the AGAR is to be approved by full council and submitted no later than the statutory deadline of 30 June.			
Inadequate Insurance	1	1		Annual insurance reviewed in August 2020 by full council and adequate cover taken out.			
Libel or slander claims received				Insurance provider Came and Company specialise in town and parish council insurance. Consultant assigned to ensure all cover is tailored to council's requirements.			
Bank mistakes, losses and charges	1	1		Bank reconciliations are undertaken monthly. Any banking mistakes will be discovered by the RFO on receipt of the bank statement.			

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
Finance continued							
Non-Compliance with HMRC Regulations and Pension Contributions	1	1		Council payroll contracted to NEDDC who make the HMRC, tax and NI contributions and pensions on behalf of the council.			
Incorrect VAT Claim	1	1		RFO scrutinises all invoices received to assess whether they can be validly included in the VAT claim. VAT is claimed on a quarterly basis.			
Damage to or loss of assets	2	3		CCTV is in place on site. Asset register is in place. Allotment boundaries have security fencing and are regularly inspected. Liaison with the police if necessary.	Asset Register policy to be developed and asset register to be updated to include management controls for responsibility. Audit to be carried out by Finance committee to confirm physical existence of all assets.	30/04/21 30/04/21	Finance Finance
Council overspend	1	1		Areas of spend closely monitored by RFO and Finance Committee. Regular reporting to Council. Decisions taken when risk of overspend arises. Councils General Reserves are expected to increase by £72,584.	Building Security arrangements to be reviewed and Building Security Policy to be developed and adopted.	31/05/21	Full Council.

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
FINANCE CONTINUED Adverse market conditions and coronavirus pandemic affect income generation resulting in a burden for the taxpayer (Sports Centre, room bookings and bar/catering facilities)	2	3		Business interruption insurance in place. Sports Centre, room bookings, bar and catering facilities are closed to the public. Grant funding has been secured to cover some loss of income due to national pandemic. Employees employed in this area are furloughed or part furloughed.	Sports Centre facilities (with the exception of the parish suite) are due to be transferred to NEDDC by 31 March 2021. Any transfer of bar/catering facilities to an operator will further reduce this risk exposure. Clarity of risk transfer defined in any contract with operator / tenant.	31/03/21 Ongoing	Subsidy Reduction Plan WG/ Full Council Full Council
Precept inadequate to meet financial commitments	1	1		Precept calculated with regard to Council's projections and existing commitments in conjunction with Finance Committee and Full Council. Financial Options appraisal carried out for the transfer of the Sports Centre to NEDDC from the 01 April 2021. Clarity provided on impact of different precept options considered by full council in January 2021. Contingency plans in place to close the Sports Centre should the transfer to NEDDC not be completed by the 31 March 2021. Provision exists for shortfall in precept income.			
Breach of Financial Regulations	2	3		Members and officers are required to comply with Financial Regulations. Qualified RFO and Locum Clerk in post. Auditors advise of areas of weakness. Review of Financial Framework carried out in January 2021 with identified areas for improvement.	Members and Staff to be provided with training around the regulations and with a procurement flowchart. Members to undertake own review of control environment.	31/05/21	Full Council

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
GOVERNANCE							
Poor relationship with partners (including NEDDC and DCC)	2	2		Locum Clerk has good relationships with district and county council officers. District and County Councillors are invited to attend and submit reports at the monthly full parish council meetings. Members continue to enhance relationships with NEDDC, DDC councillors and the MP.			
Council meetings not quorate or not minuted correctly.	1	1		Qualified Locum Clerk in post and in attendance to take minutes. Procedure in place to record apologies in advance of meetings. Attendance recorded as part of minute taking to evidence a quorum. Minutes and agendas published as per legal requirements. Minutes and agenda produced in prescribed method, minutes approved at the next meeting.	All minutes carried out via Zoom during the national coronavirus pandemic to be signed by the committee chairs presiding at the meeting which approved the minutes.	31/05/21	Locum Clerk + Members
Inadequate Internal Audit Assurance	1	1		Internal Audit policy adopted and implemented			
Conflict of interest not declared or dealt with appropriately for members and officers and Members failing to behave in accordance with the member code of conduct.	1	1		Standing Orders contain procedure for recording and dealing with member and officer conflicts of interest. Standing agenda items to receive declarations for interests for members and officers. Monitoring Officer (NEDDC) maintains register of interests which is published on the internet via NEDDC website. Code of conduct adopted by council.	Employee Code of Conduct and Register of Interests to be developed and adopted. Members Code of Conduct to be reviewed.	31/05/21 31/05/21	Locum Clerk + Full Council
Spend and activity in areas in which the Council has no power (ie Council behaves ultra vires)	1	1		Qualified Locum Clerk in post with a good knowledge of the scope of the Council's legal powers. Access to NALC and DALC resources to provide guidance on legal issues. All proposed payments scrutinised to ensure Council has powers to make payment.			

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
GOVERNANCE CONTINUED Insufficient capacity of members and staff to deliver upon Council objectives. Lack of direction and prioritisation and absence of a business plan.	2	3		Work is undertaken by the Finance Committee and Personnel Committee Members to ensure that the annual statutory council work plan is deliverable by having the resources in place or budgeted for.	Additional Personnel Resources and recruitment to be addressed by the Personnel Committee. Business plan to be drafted and implemented. Monitoring achievement of Council work plan regularly and recommend change as required. Additional commitments are not accepted without clear identification of legal power, resources required and funding allocated.	31/05/21	Personnel Ctte Finance + Full Council
Loss of 'General Power of Competence'	2	4		Requisite number of members are elected (either by ballot or unopposed).	Parish Clerk person specification requires the relevant CILCA qualification. Fully qualified Clerk to be appointed. Eligibility for the power of GPC to be declared at full council meeting once Qualified Clerk is appointed.	31/05/21	Personnel Ctte + Full Council
Referendum or by-election required following a vacant seat arising from resignation or death	1	1		Provision maintained for the cost of a by-election. Co-option procedures in place. NEDDC responsible for declaring a seat vacant and notifying parish council accordingly.			
Non-compliance with the Local Government Data Transparency Code	2	4		Current website in place with current agendas, minutes and reports uploaded. AGAR documentation uploaded.	Refresh the council website for ease of access. Carry out audit of non-compliance areas and create transparency page on website and upload documents	31/05/21	Locum Clerk + Full Council

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
PERSONNEL Staff absence (sickness, resignation)	3	2		<p>Locum Clerk in post. RFO role outsourced to DCK Accountancy Solutions. Councillor Clough providing support to the Locum Clerk.</p> <p>Councillor can be appointed to act as a Clerk on an unpaid basis in accordance with the LGA 1972 s.112 (5) subject to full council approval.</p> <p>SLCC offer locum staff in response to sudden departure/incapacity of staff members.</p> <p>LGRC offer locum staff in response to sudden departure/incapacity of staff members.</p>	<p>Agreement of shared council resources of staff from neighbouring parish councils.</p> <p>Procedure to be developed for dealing with leavers and this ensures that assets are recovered and knowledge is harnessed.</p> <p>Officer appraisal to take place on regular basis to include setting and monitoring objectives.</p>	<p>Ongoing</p> <p>31/05/21</p> <p>01/09/21</p>	<p>Personnel Ctte</p> <p>Locum Clerk</p> <p>Locum Clerk + Personnel Ctte</p>
Inadequate capacity to fulfil the Council's objectives due to loss of knowledge	3	2		<p>Knowledge with the Councillor Clough and other members of the council to support business continuity.</p> <p>Current Personnel capacity provided by the Locum Clerk is adequate to deal with workload to comply with the statutory and legal requirements.</p> <p>Secure additional capacity or release current capacity prior to accepting new work. Locum Clerk having liaison meetings with the Chair of Personnel and Chair of the Council. Weekly priority task list shared on a Monday morning. Completed action list retained on file.</p>	<p>Succession planning and business continuity, develop and adopt a formal business continuity plan.</p> <p>Advertise and appoint a Parish Clerk/RFO and Deputy Clerk and ensure training is given as required on financial procedures and council business. Candidates to be CILCA qualified or become qualified within 2 years of their appointment to the post.</p>	<p>31/05/21</p> <p>31/05/21</p>	<p>Locum Clerk + Full Council</p> <p>Personnel Ctte</p>

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
PERSONNEL CONTINUED							
Inadequate training	1	1		Officers have received sufficient professional and on-the-job training to ensure they can fulfil their roles. Sports Centre Supervisor has received relevant training to undertake operations management role during closure of Sports Centre due to coronavirus pandemic. CILCA qualified Locum Clerk in post.	Officer appraisal to take place on regular basis to include identifying development needs (e.g. coping with change)	31/05/21	Locum Clerk + Person nel Ctite
Loss of Experienced Clerk or other Employees due to Employment Tribunal claim	4	1		Legal expenses insurance cover with the councils insurance providers. Cover should include Legal Expenses, Limit of indemnity £250,000 Employment disputes and compensation awards. Members are aware to abide by their conduct in their role as councillors.	Professional HR consultancy service provider to be appointed. Training, employee handbook and appropriate management procedures for staff to be reviewed and implemented. Review existing employee procedures including grievance and disciplinary procedures using the NALC model templates. Employment contracts to be based on SLCC/NALC guidance and issued to all officers.	01/09/21 01/09/21 01/09/21	Clerk + Person nel Ctite Clerk + Person nel Ctite Clerk + Person nel Ctite

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
HEALTH AND SAFETY Legionella, asbestosis or other similar condition	4	1		Contractors with expertise in assessing legionella and asbestosis risks have attended the leisure centre and made recommendations where require to minimize risk exposure. Correct safety signage is on display. All members and staff aware of their H&S responsibilities. For each event, insurers consulted on an appropriate level of cover which is procured with the insurer's stipulations fulfilled. H&S checklist also completed and retained. Public & employers liability insurance in place. Contractors required to state liability insurance status prior to securing work with the council. Fire drills and weekly/monthly health and safety compliance checks take place and are logged accordingly. New members advised of their H&S responsibilities (e.g signing in). Contractors are required to complete a contractor's questionnaire and provide necessary documentation. Professional health and safety support services provided by Ellis Whittam and appropriate insurance for health and safety prosecution indemnity in place. Health & Safety advisors at Ellis Whittam carry out an annual inspection of the Leisure Centre along with reviewing all relevant risk assessments.	Consequent recommendations are implemented.	Ongoing	Health and Safety Ctte
Member of public, staff or councillors injured at Killmarsh Sports Centre, council premises, grounds or events organised by the council, or by assets. Risk of fire, injury to staff, residents, councillors and visitors.	4	1			'Community assets' to be checked at least annually to ensure they are in good state of repair and repaired or removed if not. Review of the annual maintenance contracts for all aspects of the Leisure Centre to be undertaken such as fire safety equipment, lift equipment etc. Contracts to be transferred to NEDDC from 01 April 2021 under the Subsidy Reduction Plan. Any remedial works arising from annual inspections of the fire alarms, emergency lighting and fire extinguishers to be authorised in an emergency in accordance with council policy. First Aiders list to be reviewed.	01/09/21 31/03/21	Handy person + Health and Safety Ctte + Finance Ctte Locum Clerk + H&S Ctte

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
HEALTH AND SAFETY CONTINUED							
National Coronavirus Pandemic affecting activities and services on council premises	4	3		Specific risk assessments have been carried out to manage the risk implications for the coronavirus pandemic and new measures introduced and implemented to comply with the government guidelines managed by the Sports Centre Supervisor.	Continue to monitor the national government guidelines to manage existing controls introduced to comply with health and safety requirements as a result of the coronavirus pandemic.	Ongoing	Locum Clerk, Sports Centre Supervisor Full Council
Attacks on staff	3	1		CCTV installed at the Leisure Centre. Locum Clerk has mobile phone. Lone Working Policy adopted and in operation.	Building Security Policy to be developed and adopted. Emergency panic buttons to be checked at reception. Staff trained in how to avoid or diffuse confrontational situations.	01/09/21 Ongoing	Locum Clerk + Full Council Personnel Ctte
Fire, flood or other peril affects KPC premises or equipment	3	1		Insurance in place. Flooding risk small other than from water tanks. Fire risk assessments regularly undertaken and acted on.			
DATA AND IT ARRANGMENTS							
Council records - electronic Loss through: Theft, fire, damage corruption of computer	2	1		System backed up daily basis via the server and the councils IT contractors. Accounts system is backed up and stored securely via the shared drive on the network. Council has an annual contract with Affinity for the maintenance of its entire I.T systems.			

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
DATA AND IT ARRANGEMENTS							
Corporate memory loss arising from staff or member loss of office / resignation	3	2		Documents recorded on the shared network. Council documents in order and secured in office.	Chair to host meetings with outgoing officers. Procedure to be developed for dealing with staff leavers to include documenting knowledge.	Ongoing	Personnel Ctte
Excessive FOI requests	2	1		Public and press welcome to attend parish council meetings and take part in public participation. Agendas, minutes and meeting reports are uploaded onto the website.	Minutes and expenditure over £500 to be published on the parish council website. Model ICO publication scheme to be adopted.	01/09/21	Clerk
Breach of data protection / information security.	2	3		Relevant officers aware of principles of data protection. Contractual clause for officers and consultants to maintain confidentiality. Accounts software password protected. Officer personal records stored securely. Breaches required to be reported to the Clerk. CCTV notices erected.	Clear desk policy to be adopted and implemented. Consider whether specific areas of shared drive require further security. Officer training in information security to be carried out.	01/09/21	Clerk + Personnel Ctte
VEHICLE							
Accident	3	1		Insurance in place. Regular checks take place of the nominated driver's driving licence with evidence thereof retained.	To review driving license documentation on file to ensure it is up to date		Personnel Ctte
Theft	2	1		Insurance in place. Vehicle stored off road in secure location when not in use.			

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
REPUTATION							
Adverse press coverage	2	3		Public and press welcome to attend/film Council meetings. Chairman responds to press enquires in consultation with the communications working group.	Press and Media policy to be developed and adopted. Annual Newsletter to be prepared by the Communications Working Group and issued to all residents.	01/09/21 01/09/21	Clerk + Full Council Comms Working Group
Allotments and Burials/Cemeteries managed inappropriately.	2	2		Allotments managed via the Environmental Committee. Tenancies enforced and governed by tenancy agreement. Tenancies allocated in the order of those who have been on the waiting list the longest.	Clerk to act as main point of contact for any allotment / cemetery/burial queries. Council to review the allotments charges Burials/Cemeteries managed by NEDDC via service level agreement – to be checked.	01/09/21 01/09/21	Full Council Environment Cttee
MUGAS and other Council Services managed inappropriately	2	2		Agreements in place for the MUGAS Agreement in place for the CCTV monitoring.			
Breach of Equality Act	2	1		Killamarsh Leisure Centre is DDA compliant. Consideration given by the parish council for requests for reasonable adjustments. Council ensures alternative arrangements are made to ensure it is disability friendly.			

Risks Identified	Impact	Likelihood	Risk rating	Controls in place	Additional controls required	Timeframe	Responsible officer/ Committee
REPUTATION CONTINUED							
Grit Bin Refills managed inappropriately	2	3		Approximately 36 grit bins in the village, several owned by the parish council. Contractor arranged to fill in the grit bins.	Grit bin policy and procedure to be developed and adopted. New sites are to be assessed against a set criteria and filled by the Parish Council contractor		

This Risk Assessment document was considered by the Finance Committee at their meeting held on 12 February 2021. This document was updated on the 15th February 2021 with the changes agreed by the Finance committee and was adopted by the Full Council at their meeting held on Monday 22nd February 2021.

Anti-Fraud and Corruption Policy



Policy Details			
Policy Title:		Anti-Fraud and Corruption Policy	
Policy Ref Number:	KPC16	Document Status:	Approved
Responsible Committee:	Finance	Approval Body:	Full Council
Date Initially Adopted by Full Council:		25 January 2021	
Review Period: Annually [To be re-adopted at Annual Meeting of the Council in May]			
Version:	1	Disposal Period:	Not applicable

1. Introduction

Good Corporate Governance requires that the Council must demonstrate clearly that it is firmly committed to dealing with fraud and corruption and will deal equally with perpetrators from inside (members and employees) and outside the Council. In addition, there will be no distinction made in investigation and action between cases that generate financial benefits and those that do not. The Council will take all necessary steps to investigate all allegations of fraud or corruption and pursue sanctions available in each case, including removal from office, disciplinary action, dismissal, civil action for recovery and/or referral to the police and/or other agencies. This policy statement, however, will not compromise the Council's commitment to Equal Opportunities or the requirements of the Human Rights Act 1998 and other relevant statutory provision.

This policy statement embodies a series of measures designed to frustrate any attempted fraudulent or corrupt act and the steps to be taken if such action occurs. For ease of understanding it is separated into five areas as below:-

- Section 2 – Culture
- Section 3 – Prevention
- Section 4 – Deterrence
- Section 5 – Detection and Investigations
- Section 6 – Training

The Council is also aware of the high degree of external scrutiny of its affairs by a variety of bodies such as the Information Commissioner and HMRC. These bodies are important in highlighting any areas where improvements can be made.

Fraud and corruption are defined as:-

Fraud - “the intentional distortion of financial statements or other records by persons internal or external to the authority which is carried out to conceal the misappropriation of assets or otherwise for gain”. In addition, fraud can also be defined as “the intentional distortion of financial statements or other records by persons internal or external to the authority which is carried out to mislead or misrepresent”.

Corruption - “the offering, giving, soliciting or acceptance of an inducement or reward which may influence the action of any person”.

In addition, this policy statement also covers “the failure to disclose an interest in order to gain financial or other pecuniary benefit for oneself or another and area of bribery”.

Theft is the physical misappropriation of cash or other tangible assets and a person is guilty of theft if he or she dishonestly appropriates property belonging to another with the intention of permanently depriving them of it.

Money-laundering is the process by which criminals attempt to “recycle” the proceeds of their criminal activities in order to conceal its origins and ownership and which leaves them with money that cannot be traced back.”

2. Culture

2.1. The prevention/detection of fraud/corruption and the protection of the public purse are responsibilities of everyone, both internal and external to the organisation.

2.2. The Council's elected members and employees play an important role in creating and maintaining this culture. They are positively encouraged to raise concerns regarding fraud and corruption, immaterial of seniority, rank or status, in the knowledge that such concerns will, wherever possible, be treated in confidence. The public also has a role to play in this process and should inform the Council if they feel that fraud/corruption may have occurred.

2.3. Concerns must be raised when members, employees or the public reasonably believe that one or more of the following has occurred, is in the process of occurring, or is likely to occur:

- A criminal offence
- A failure to comply with a statutory or legal obligation
- Improper or unauthorized use of public or other official funds
- A miscarriage of justice
- Maladministration, misconduct or malpractice
- Endangering an individual's health and/or safety
- Damage to the environment
- Deliberate concealment of any of the above

2.4. The Council will ensure that any allegations received in any way, including by anonymous letters or telephone calls, will be taken seriously and investigated in an appropriate manner.

2.5. The Council will deal firmly with those who defraud the Council or who are corrupt, or where there has been financial malpractice. There is, of course, a need to ensure that any investigation process is not misused and, therefore, any abuse (such as employees/members raising malicious allegations) may be dealt with as a disciplinary matter (employees) or through the Monitoring Officer (members).

2.6. When fraud and corruption has occurred due to a breakdown in the Council's systems or procedures, the Council will ensure that appropriate improvements in systems of control are implemented in order to prevent a re-occurrence.

2.7. Under normal circumstances employees should report any suspected irregularity to their manager or to the Chairman of the Council. Members of the public are encouraged to report concerns to the Clerk or the Chairman of the Council or if appropriate through The Council's Complaints Procedure.

3. Prevention

3.1. The role of Elected Members

3.1.1. As elected representatives, all members of the Council have a duty to the residents of Killamarsh to protect the Council and public money from any acts of fraud and corruption.

3.1.2. This is done through existing practice, compliance with the Council's Code of Conduct, the Council's Standing Orders, Financial Regulations and relevant legislation.

3.1.3. Elected Members sign to the effect that they have read and understood the Council's Code of Conduct for Members when they take office. Conduct and ethical matters are specifically brought to the attention of members during induction training and include the declaration and registration of interests. Officers advise members of new legislative or procedural requirements.

3.2. The Role of the Parish Clerk & Responsible Financial Officer

3.2.1. The Parish Clerk & Responsible Financial Officer have been designated the statutory responsibilities as defined by s151 of the Local Government Act 1972. These responsibilities outline that every local authority in England & Wales should:

“make arrangements for the proper administration of their financial affairs and shall secure that one of their officers has the responsibility or the administration of those affairs”.

3.2.2. Under the Parish Clerk & Responsible Financial Officer's responsibilities, proper administration encompasses all aspects of local authority financial management including:

- Compliance with the statutory requirements for accounting and internal audit;
- Ensuring the Council's responsibility for ensuring proper administration of its financial affairs;
- The proper exercise of a wide range of delegated powers both formal and informal;
- The responsibility for managing the financial affairs of the local authority in all its dealings;
- The recognition of the fiduciary responsibility owed to local tax payers.

3.2.3. Under these statutory responsibilities the Parish Clerk & Responsible Financial Officer contribute to the anti-fraud and corruption framework of the Council.

3.2.4. The Parish Clerk & Responsible Financial Officer are responsible for the communication and implementation of this strategy. They are also responsible for ensuring that Council employees are aware of the Council's personnel policies and procedures, the Council's Financial Regulations and Standing Orders and that the requirements of each are being met in their everyday business activities.

3.2.5. The Parish Clerk & Responsible Financial Officer are expected to create an environment in which Council staff feel able to approach them with any concerns they may have about suspected irregularities.

3.2.6. Special arrangements will apply where employees are responsible for cash handling or are in charge of financial systems and systems that generate payments, for example petty cash. Checks are carried out on a regular basis to ensure that proper procedures are being followed. These procedures will be supported by relevant training.

3.2.7. The Council recognises that a key preventative measure in dealing with fraud and corruption is to take effective steps at the recruitment stage to establish, as far as possible, the honesty and integrity of potential employees, whether for permanent, temporary or casual posts and agency staff. The Council's recruitment procedure contains appropriate safeguards in the form of written references. As in other public bodies DBS checks are undertaken for employees working with or who may have contact with children or vulnerable adults.

3.3. Responsibilities of Employees

3.3.1. Each employee is governed in their work by the Council's Standing Orders and Financial Regulations, and other policies on conduct and on IT usage. Included in the Council policies are guidelines on Gifts and Hospitality, and codes of conduct associated with professional and personal conduct and conflict of interest. These are issued to all employees when they join the Council.

3.3.2. In addition to paragraph 3.3.1., employees are responsible for ensuring that they follow the instructions given to them by management, particularly in relation to the safekeeping of the assets of the Council.

3.3.3. Employees are expected always to be aware of the possibility that fraud, corruption and theft may exist/occur in the workplace and be able to share their concerns with management. Those concerns could be raised without the fear of recrimination through use of Whistleblowing policy.

3.4. Conflict of Interest

Both elected members and employees must ensure that they avoid situations where there is a potential for a conflict of interest. Such situations can arise with externalisation of services, internal tendering, planning and land issues etc. Effective role separation will ensure decisions made are seen to be based upon impartial advice and avoid questions about improper disclosure of confidential information.

3.5. Official Guidance

In addition to Financial Regulations and Standing Orders, due regard will be had to external and inspectorate recommendations.

3.6. Role of Internal Audit

Internal Audit plays a vital preventative role in trying to ensure that systems and procedures are in place to prevent and deter fraud and corruption. In addition it can carry out a number of proactive fraud reviews in specific high risk areas each year in order to test the anti-fraud controls in place. Internal audit will also investigate cases of suspected irregularity or fraud.

3.7. The Role of the External Auditor

3.7.1. Independent external audit is an essential safeguard of the stewardship of public money. This is currently carried out by P K F Littlejohn through specific reviews that are designed to test (amongst other things) the adequacy of the Council's financial systems. It is not the external auditors' function to prevent fraud and irregularities, but the integrity of public funds is at all times a matter of general concern. External auditors are always alert to the possibility of fraud and irregularity, and will act without undue delay if grounds for suspicion come to their notice.

3.7.2. Where External Audit is required to undertake an investigation they will operate within legislation and their codes of conduct.

3.8. The Role of the Public

This policy, although primarily aimed at those within or associated with the Council, enables concerns raised by the public to be investigated, as appropriate, by the relevant person in a proper manner. Public concerns must be addressed to the Clerk.

4. Deterrence

4.1. Prosecution

In terms of proceedings, the Council will ensure consistency in the Council's action in specific cases and to deter others from committing offences against the Authority.

4.2. Disciplinary Action

4.2.1. Theft, fraud and corruption are serious offences which may constitute gross misconduct against the Council and employees will face disciplinary action if there is evidence that they have been involved in these activities. Disciplinary action will be taken in addition to, or instead of, criminal proceedings depending on the circumstances of each individual case but in a consistent manner. Any criminal activity will be reported to the appropriate authorities.

4.2.2. Members will face appropriate action under this policy if they are found to have been involved in theft, fraud and corruption against the Council. Action will be taken in addition to, or instead of criminal proceedings, depending on the circumstance of each individual case but in a consistent manner. If the matter is a breach of the Council's Code of Conduct will be referred to the Monitoring Officer.

4.3. Publicity

4.3.1. The Council will optimise the publicity opportunities associated with anti -fraud and corruption activity within the Council.

4.3.2. In all cases where a loss is identified, this will be pursued through the civil processes or insurance routes as appropriate .

4.3.3. All anti-fraud and corruption activities, including the update of this policy, will be publicised.

5. Detection and Investigation

5.1. In addition to Internal Audit, there are numerous systems and management controls in place to deter fraud and corruption but it is often the vigilance of employees and members of the public that aids detection.

5.2. In some cases frauds are discovered by chance or "tip-off" and the Council will ensure that such information is properly dealt with within its whistle blowing policy.

5.3. Investigations will normally be conducted by The Council's RFO and reported to the parish clerk who will determine whether or not referral to the Police is appropriate after consultation with the Chairman of the Council. The outcome of all investigations where loss has been suffered will be reported to The Council's external auditor.

5.4. In case the suspected irregularities involve parish clerk or RFO acting and such activities have been discovered by any of councillors or have been reported via Whistleblowing procedure The Council will establish an investigation group consisting of 3 councillors who will report on the investigation result to The Council.

5.5. Following the completion of an investigation, the circumstances will be assessed to determine the need for procedural and system changes to ensure that future risks are eliminated.

6. Awareness and Training

The Council recognises that the continuing success of this strategy and its general credibility will depend in part on the effectiveness of training and awareness for members and employees and accordingly will take appropriate action.

7. Conclusion

7.1. The Council has in place a network of systems and procedures to assist it in dealing with fraud and corruption when it occurs. It is determined that these arrangements will keep pace with any future developments in both preventative and detection techniques regarding fraudulent or corrupt activity that may affect its operation.

7.2. The Parish Clerk has day to day responsibility for the successful operation of the relevant systems supported by internal and external audit and will ensure that this policy is reviewed annually in order to be satisfied that The Council's exposure to potential fraud and corruption is minimised and that the results of this review are reported to the Finance Committee.

Internal Audit Policy

Reviewing the Effectiveness Of Internal Audit



Policy Details			
Policy Title:		Internal Audit Policy: Reviewing the Effectiveness of Internal Audit	
Policy Ref Number:		Document Status:	Approved
Responsible Committee:	Finance	Approval Body:	Full Council
Date Initially Adopted by Full Council:		25 January 2021	
Review Period: Annually [To be re-adopted at Annual Meeting of the Council in May]			
Version:	1	Disposal Period:	Not applicable

1. Purpose of this Policy

1.1. Killamarsh Parish Council is committed to providing a quality service for the benefit of people who live in, work or visit the parish of Killamarsh. The Council considers internal audit a key element of operating good and proper practices in accordance with legislative requirements.

1.2 The purpose of this policy is to:

- Recognise the legal framework in which the Council operates
- Outline the Council's attitude and commitment to internal audit and
- Identify responsibilities and arrangements for internal audit associated with Council operations.

1.3 The over-riding purpose of internal audit is to support the Council to improve its procedures for financial control of its activities. The scope of this policy is to set out the arrangements and responsibilities for the Internal Auditor. The policy should be read in conjunction with other council adopted policies and regulations.

2. Background to Internal Audit

2.1. 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.

2.2 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. The internal audit function must be independent from the management of the financial controls and procedures of the authority which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the authority. It is for each authority to decide, given its circumstances, what level of competency is appropriate, and to keep this issue under review.

3. Legal Framework and Compliance

3.1 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.' The guidance for public sector standards is set out in the Governance and Accountability Practitioners Guide for Smaller Authorities.

3.2 Internal audit report(s) should inform the authority's responses to Assertions 2 and 6 in the annual governance statement. Internal audit reports should therefore be made available to support and inform members considering the authority's approval of the annual governance statement.

3.3 Assertion 6: Internal Audit

- *'We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.'*

3.4 In order to warrant a positive assertion, the council must comply with the following:

- 1) Internal audit: The authority needs to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account internal auditing guidance for smaller authorities.
- 2) Provision of information: The authority needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit, including making available all relevant documents and records and supplying any information or explanations required. (Non-statutory guidance on internal audit can be found in Section 4 of the Governance and Accountability Practitioners Guide 2020).

3.5 To comply with this assertion, the Council has set out the arrangements it will follow in the procurement of an internal audit service including an annual review of the effectiveness of internal audit taking into account the non-statutory guidance set out in the Practitioners Guide.

4. Arrangements and Responsibilities

4.1 Internal Audit Guidance: Extracted from Governance and Accountability Practitioners Guide:

- 1) Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations.
- 2) Internal audit must be independent from the management of financial controls.
- 3) The Council must be assured that the person carrying out the audit is competent to carry out the role to meet the business needs of the council and understands the local government legal framework.
- 4) The Responsible Financial Officer should work in collaboration with the Internal Auditor.
- 5) Managing the Council's internal controls is the day-to-day function of the Council's staff and management and not the responsibility of internal audit.
- 6) Internal audit does not involve the detailed inspection of all records and transactions of the Council in order to detect error or fraud.
- 7) The function of the Internal Auditor is to consider if the Council's financial controls and procedures are adequate.

4.2 Appointment of an Internal Auditor

Killamarsh Parish Council will determine how best to meet the statutory requirement for internal audit, having regard to its business needs and circumstances. There are two key principles the Council will follow in sourcing an internal audit provider: independence and competence:

- 1) Independence: Independence requires the absence of any actual or perceived conflict of interest. It means that whoever carries out the internal audit role does not have any involvement in or responsibility for the financial decision making, management or control of the authority, or with the authority's financial controls and procedures.
- 2) Competence: There is no requirement for a person providing the internal audit role to be professionally qualified, but essential competencies to be sought from any internal audit service include:
 - understanding basic book-keeping and accounting processes;
 - understanding the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management;
 - awareness of relevant risk management issues; and
 - understanding proper practices in relation to governance and accounting requirements within the legal framework and powers of smaller authorities, as set out in the Governance and Accountability Practitioners Guide for Smaller Authorities.
 - Awareness of relevance of VAT and PAYE/NIC as applied to the authority.
 - Additional Evidence to Competency might also include the possession of professional indemnity insurance cover.

4.3 Internal Audit Programme of Work

Killamarsh Parish Council will determine the internal audit scope of work to be undertaken by the internal auditor. If no such programme of work is agreed by the Council, then the minimum reporting requirement for internal audit will be met by completing the annual internal audit report within the Annual Governance and Accountability Return. The Internal auditor may also report in greater detail to the Council for example providing a written internal audit report.

4.4 The Council may consider the following list of the key systems and processes they can ask internal audit to review from time to time as part of its work:

- proper book-keeping including the cash book;
- standing orders and financial regulations;
- payment controls;
- income controls;
- budgetary controls;
- petty cash procedure;
- payroll controls;
- asset control;
- bank reconciliations;
- year-end procedures; and
- risk management arrangements.

4.4 Review of the Effectiveness of Internal Audit

On an annual basis, Killamarsh Parish Council will carry out a review of the effectiveness of the overall internal audit arrangements. As part of the review, this may include the appointment of an internal auditor. The review should balance the Councils internal audit needs and usage. It should provide sufficient assurance for the Council that standards are being met and that the work of internal audit is effective. The review is designed to assure Killamarsh Parish Council

that it has maintained the standards of an adequate and effective internal audit of its risk management, control and governance processes.

4.5 The review will include, as a minimum, making an assessment of each of the following:

- the scope of internal audit;
- independence;
- competence;
- relationships with the clerk and the authority; and
- audit planning and reporting.

4.6 The Council will consider the 'Internal Audit Meeting Standards' checklist to carry out a review of the effectiveness of internal audit (see Appendix A).



Internal Audit Review Checklist

Part 1: Meeting Standards

Expected Standard	Evidence of Achievement	Yes or No	Areas for Development
1. Scope of internal audit	Terms of reference for internal audit were (re)approved by full council on [date]. Internal audit work takes into account both the council's risk assessment and wider internal control arrangements. Internal audit work covers the council's antifraud and corruption arrangements.		
2. Independence	Internal audit has direct access to those charged with governance (see Financial Regulations). Reports are made in own name to management. Internal audit does not have any other role within the council/board.		
3. Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.		
4. Relationships	All responsible officers (Clerk and RFO) are consulted on the internal audit plan. (Evidence is on audit files). Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter). The responsibilities of council members are understood; training of members is carried out as necessary. (See Member training plan).		
5. Audit Planning and Reporting	The annual internal audit plan properly takes account of all the risks facing the council and has been approved by the council [date]. Internal audit has reported in accordance with		

Internal Audit Review Checklist

Part 2: Characteristics of Effectiveness

Characteristics of 'effectiveness' Evidence of Achievement		Yes or No	Areas for Development
1. Internal audit work is planned	Planned internal audit work is based on risk assessment and designed to meet the council's needs.		
2. Understanding the whole organisation its needs and objectives	The annual audit plan demonstrates how audit work will provide assurance for the council's Annual Governance Statement.		
3. Be seen as a catalyst for change	Internal audit supports the council's work in delivering improved services to the community.		
4. Add value and assist the organisation in achieving its objectives	The council makes positive responses to internal audit's recommendations and follows up with action where this is called for.		
5. Be forward looking	In formulating the annual audit plan, national agenda changes are considered. Internal audit maintains awareness of new developments in the council's services, risk management and corporate governance arrangements.		
6. Be forward looking	Internal audit focuses on the risks facing the council. Internal audit encourages managers/members to develop their own responses to risks, rather than relying solely on audit recommendations.		
7. Ensure the right resources are available	Adequate resource is made available for internal audit to complete its work. Internal audit understands the council and the legal and corporate framework in which it operates.		

Detailed Income & Expenditure by Budget Heading 13/07/2022

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
<u>101 Corporate Management</u>							
1001 RENT RECEIVED	0	50	0	(50)			0.0%
Corporate Management :- Income	<u>0</u>	<u>50</u>	<u>0</u>	<u>(50)</u>			
4006 PENSION ADDED YEARS	0	0	800	800		800	0.0%
4056 LEGAL FEES	0	777	2,000	1,223		1,223	38.9%
4063 HR/Personnel/ H&S	0	0	2,500	2,500		2,500	0.0%
Corporate Management :- Indirect Expenditure	<u>0</u>	<u>777</u>	<u>5,300</u>	<u>4,523</u>	<u>0</u>	<u>4,523</u>	<u>14.7%</u>
Net Income over Expenditure	<u>0</u>	<u>(727)</u>	<u>(5,300)</u>	<u>(4,573)</u>			
<u>102 Democratic Rep'n and Manag'nt</u>							
4013 RENT	0	1	1	0		0	100.0%
Democratic Rep'n and Manag'nt :- Indirect Expenditure	<u>0</u>	<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>100.0%</u>
Net Expenditure	<u>0</u>	<u>(1)</u>	<u>(1)</u>	<u>0</u>			
<u>106 Killamarsh in Colour</u>							
4092 SEASONAL EVENTS	0	0	12,000	12,000		12,000	0.0%
4706 KILLAMARSH IN COLOUR	(365)	0	6,500	6,500		6,500	0.0%
Killamarsh in Colour :- Indirect Expenditure	<u>(365)</u>	<u>0</u>	<u>18,500</u>	<u>18,500</u>	<u>0</u>	<u>18,500</u>	<u>0.0%</u>
Net Expenditure	<u>365</u>	<u>0</u>	<u>(18,500)</u>	<u>(18,500)</u>			
<u>107 Grants & Donations (Incl S137)</u>							
4711 GRANTS - S137 GENERAL	0	0	5,000	5,000		5,000	0.0%
Grants & Donations (Incl S137) :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	<u>0.0%</u>
Net Expenditure	<u>0</u>	<u>0</u>	<u>(5,000)</u>	<u>(5,000)</u>			
<u>108 Community Events & Development</u>							
1177 GRANTS RECEIVED	0	700	0	(700)			0.0%
Community Events & Development :- Income	<u>0</u>	<u>700</u>	<u>0</u>	<u>(700)</u>			
4095 QUEENS PLATINUM JUBILEE	0	808	0	(808)		(808)	0.0%
Community Events & Development :- Indirect Expenditure	<u>0</u>	<u>808</u>	<u>0</u>	<u>(808)</u>	<u>0</u>	<u>(808)</u>	
Net Income over Expenditure	<u>0</u>	<u>(108)</u>	<u>0</u>	<u>108</u>			

Detailed Income & Expenditure by Budget Heading 13/07/2022

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
109 Capital & Projects							
4054 LOAN INTEREST PWLB	0	0	2,000	2,000		2,000	0.0%
4055 LOAN CAPITAL REPAID	0	0	23,000	23,000		23,000	0.0%
4930 CAP-NOTICEBOARDS	0	577	0	(577)		(577)	0.0%
4992 FUNDING FROM CAPITAL FUND	0	(577)	0	577		577	0.0%
4993 TFR TO ROLLING CAPITAL FUND	0	0	18,791	18,791		18,791	0.0%
Capital & Projects :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>43,791</u>	<u>43,791</u>	<u>0</u>	<u>43,791</u>	
Net Expenditure	<u>0</u>	<u>0</u>	<u>(43,791)</u>	<u>(43,791)</u>			
6001 less TFR TO EARMARKED RESERVES	1,566	6,264					
Movement to/(from) Gen Reserve	<u>(1,566)</u>	<u>(6,264)</u>					
201 Leisure Centre - Indoor							
4088 NEDDC L/CENTRE SUBSIDY	12,500	50,000	150,000	100,000		100,000	33.3%
Leisure Centre - Indoor :- Indirect Expenditure	<u>12,500</u>	<u>50,000</u>	<u>150,000</u>	<u>100,000</u>	<u>0</u>	<u>100,000</u>	<u>33.3%</u>
Net Expenditure	<u>(12,500)</u>	<u>(50,000)</u>	<u>(150,000)</u>	<u>(100,000)</u>			
212 Parish Suite - Bar & Catering							
1002 HIRE INCOME	0	0	13,000	13,000			0.0%
1040 BAR INCOME	0	0	7,000	7,000			0.0%
Parish Suite - Bar & Catering :- Income	<u>0</u>	<u>0</u>	<u>20,000</u>	<u>20,000</u>			<u>0.0%</u>
3101 PURCHASES - WET STOCK	0	0	5,000	5,000		5,000	0.0%
3120 Catering purchases food& drink	0	0	4,000	4,000		4,000	0.0%
3125 Catering - non food	0	0	1,500	1,500		1,500	0.0%
Parish Suite - Bar & Catering :- Direct Expenditure	<u>0</u>	<u>0</u>	<u>10,500</u>	<u>10,500</u>	<u>0</u>	<u>10,500</u>	<u>0.0%</u>
4000 SALARIES & WAGES - BASIC	0	0	21,000	21,000		21,000	0.0%
4032 PUBLICITY	0	0	800	800		800	0.0%
4040 EQUIPMENT & SMALL TOOLS	0	0	1,200	1,200		1,200	0.0%
4061 STOCKTAKING FEES	0	0	600	600		600	0.0%
4072 ENTERTAINERS	0	0	800	800		800	0.0%
4087 LEASE	0	0	22,000	22,000		22,000	0.0%
4115 LICENCES	0	20	1,000	980		980	2.0%
Parish Suite - Bar & Catering :- Indirect Expenditure	<u>0</u>	<u>20</u>	<u>47,400</u>	<u>47,380</u>	<u>0</u>	<u>47,380</u>	<u>0.0%</u>
Net Income over Expenditure	<u>0</u>	<u>(20)</u>	<u>(37,900)</u>	<u>(37,880)</u>			

Month No: 4 Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
301 Allotments - Belk Lane							
1001 RENT RECEIVED	0	500	500	0			100.0%
Allotments - Belk Lane :- Income	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>			<u>100.0%</u>
Net Income	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>			
302 Allotments - Station Road							
1001 RENT RECEIVED	0	550	500	(50)			110.0%
Allotments - Station Road :- Income	<u>0</u>	<u>550</u>	<u>500</u>	<u>(50)</u>			<u>110.0%</u>
Net Income	<u>0</u>	<u>550</u>	<u>500</u>	<u>(50)</u>			
303 Remembrance Day							
1177 GRANTS RECEIVED	0	0	300	300			0.0%
Remembrance Day :- Income	<u>0</u>	<u>0</u>	<u>300</u>	<u>300</u>			<u>0.0%</u>
4093 REMEMBRANCE DAY	0	0	500	500		500	0.0%
Remembrance Day :- Indirect Expenditure	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0.0%</u>
Net Income over Expenditure	<u>0</u>	<u>0</u>	<u>(200)</u>	<u>(200)</u>			
304 The Clock Building							
1002 HIRE INCOME	0	0	6,200	6,200			0.0%
The Clock Building :- Income	<u>0</u>	<u>0</u>	<u>6,200</u>	<u>6,200</u>			<u>0.0%</u>
4011 RATES	981	3,925	0	(3,925)		(3,925)	0.0%
4012 WATER RATES	0	32	0	(32)		(32)	0.0%
4014 ELECTRICITY	(149)	995	1,500	505		505	66.3%
4015 GAS	0	1,801	5,000	3,199		3,199	36.0%
The Clock Building :- Indirect Expenditure	<u>833</u>	<u>6,754</u>	<u>6,500</u>	<u>(254)</u>	<u>0</u>	<u>(254)</u>	<u>103.9%</u>
Net Income over Expenditure	<u>(833)</u>	<u>(6,754)</u>	<u>(300)</u>	<u>6,454</u>			
321 Parks & Open Spaces							
1125 INSURANCE CLAIMS RECEIVED	0	775	0	(775)			0.0%
Parks & Open Spaces :- Income	<u>0</u>	<u>775</u>	<u>0</u>	<u>(775)</u>			
4013 RENT	0	107	89	(18)		(18)	119.8%
4019 Dog Bin Emptying etc	(900)	0	6,000	6,000		6,000	0.0%
4037 GROUNDS MAINTENANCE	545	5,242	24,000	18,758		18,758	21.8%
4094 GRITTING (BAGS & BINS)	0	187	2,000	1,813		1,813	9.4%
Parks & Open Spaces :- Indirect Expenditure	<u>(355)</u>	<u>5,535</u>	<u>32,089</u>	<u>26,554</u>	<u>0</u>	<u>26,554</u>	<u>17.3%</u>
Net Income over Expenditure	<u>355</u>	<u>(4,760)</u>	<u>(32,089)</u>	<u>(27,329)</u>			

Detailed Income & Expenditure by Budget Heading 13/07/2022

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
331 Cemetery							
4012 WATER RATES	0	26	170	144		144	15.2%
4018 REFUSE DISPOSAL	101	403	2,000	1,597		1,597	20.1%
Cemetery :- Indirect Expenditure	101	429	2,170	1,741	0	1,741	19.8%
Net Expenditure	(101)	(429)	(2,170)	(1,741)			
332 Churches & Churchyards							
4014 ELECTRICITY	(34)	72	450	378		378	15.9%
4038 MAINTENANCE CTRCTS	0	0	370	370		370	0.0%
Churches & Churchyards :- Indirect Expenditure	(34)	72	820	748	0	748	8.7%
Net Expenditure	34	(72)	(820)	(748)			
401 Highways & Street Furniture							
4013 RENT	0	33	40	7		7	81.8%
Highways & Street Furniture :- Indirect Expenditure	0	33	40	7	0	7	81.8%
Net Expenditure	0	(33)	(40)	(7)			
402 CCTV							
4014 ELECTRICITY	(198)	0	750	750		750	0.0%
CCTV :- Indirect Expenditure	(198)	0	750	750	0	750	0.0%
Net Expenditure	198	0	(750)	(750)			
501 Community Bus							
4702 COMMUNITY BUS	0	0	5,000	5,000		5,000	0.0%
Community Bus :- Indirect Expenditure	0	0	5,000	5,000	0	5,000	0.0%
Net Expenditure	0	0	(5,000)	(5,000)			
901 Central Services							
1176 PRECEPT	40,721	162,883	488,649	325,766			33.3%
1190 INTEREST RECEIVED	0	0	13	13			0.0%
Central Services :- Income	40,721	162,883	488,662	325,779			33.3%
4000 SALARIES & WAGES - BASIC	0	6,360	70,172	63,812		63,812	9.1%
4003 SALARIES & WAGES - NIC	0	423	0	(423)		(423)	0.0%
4004 SALARIES & WAGES - S/ANN	0	925	0	(925)		(925)	0.0%
4008 STAFF TRAINING & MISC	0	0	2,000	2,000		2,000	0.0%

Detailed Income & Expenditure by Budget Heading 13/07/2022

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
4009 TRAVEL	0	0	300	300		300	0.0%
4011 RATES	316	1,264	21,000	19,736		19,736	6.0%
4014 ELECTRICITY	0	190	1,500	1,310		1,310	12.7%
4018 REFUSE DISPOSAL	0	49	550	501		501	9.0%
4020 MISCELLANEOUS EXPENSES	0	461	600	139		139	76.8%
4021 TELEPHONE & FAX	(129)	267	2,000	1,733		1,733	13.4%
4022 POSTAGE	0	0	750	750		750	0.0%
4023 STATIONERY/PRINTING	0	648	2,000	1,352		1,352	32.4%
4024 SUBSCRIPTIONS/BOOKS	0	1,248	1,500	252		252	83.2%
4025 INSURANCE	390	1,562	6,000	4,438		4,438	26.0%
4026 PARISH NEWSLETTER	0	149	1,200	1,052		1,052	12.4%
4027 OFFICE EQUIPMENT	0	0	500	500		500	0.0%
4028 ELECTION COSTS	0	0	2,000	2,000		2,000	0.0%
4030 RECRUITMENT ADVTG	0	315	0	(315)		(315)	0.0%
4036 PROPERTY MAINTCE	0	331	12,000	11,669		11,669	2.8%
4046 IT SOFTWARE & SUPPORT	0	3,314	12,000	8,686		8,686	27.6%
4051 BANK CHARGES	0	35	1,100	1,065		1,065	3.1%
4057 AUDIT FEES - EXTERNAL	108	433	1,600	1,167		1,167	27.1%
4058 AUDIT FEES - INTERNAL	0	(1,001)	1,700	2,701		2,701	(58.9%)
4059 ACCOUNTANCY FEES	(295)	735	3,500	2,765		2,765	21.0%
4060 PROFFESIONAL FEES	0	350	0	(350)		(350)	0.0%
4086 NEIGHBOURHOOD PLAN	0	0	5,000	5,000		5,000	0.0%
Central Services :- Indirect Expenditure	391	18,058	148,972	130,914	0	130,914	12.1%
Net Income over Expenditure	40,330	144,825	339,690	194,865			
902 Outside Services							
1126 DCC RIGHTS OF WAY INCOME	0	0	495	495			0.0%
Outside Services :- Income	0	0	495	495			0.0%
4000 SALARIES & WAGES - BASIC	0	3,306	32,324	29,018		29,018	10.2%
4003 SALARIES & WAGES - NIC	0	155	0	(155)		(155)	0.0%
4004 SALARIES & WAGES - S/ANN	0	602	0	(602)		(602)	0.0%
4040 EQUIPMENT & SMALL TOOLS	0	205	1,500	1,295		1,295	13.6%
4043 VEHICLE LEASING	(265)	570	3,000	2,430		2,430	19.0%
4044 VEHICLE FUEL,OIL & MAINT	0	196	2,500	2,304		2,304	7.8%
Outside Services :- Indirect Expenditure	(265)	5,034	39,324	34,290	0	34,290	12.8%
Net Income over Expenditure	265	(5,034)	(38,829)	(33,795)			

Detailed Income & Expenditure by Budget Heading 13/07/2022

Month No: 4

Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent
Grand Totals:- Income	40,721	165,458	516,657	351,199			32.0%
Expenditure	12,607	87,520	516,657	429,137	0	429,137	16.9%
Net Income over Expenditure	28,113	77,938	0	(77,938)			
less TFR TO EARMARKED RESERVES	1,566	6,264					
Movement to/(from) Gen Reserve	26,547	71,674					

Detailed Balance Sheet - Excluding Stock Movement

Month 4 Date 13/07/2022

<u>A/c</u>	<u>Description</u>	<u>Actual</u>	
	<u>Current Assets</u>		
110	PREPAYMENTS	15,587	
120	STOCK - BAR	600	
125	INSTRUCTOR ADVANCES	1,367	
200	BANK CURRENT AC	604,145	
234	PARISH OFFICE EMERGENCY	100	
235	GENERAL OFFICE PETTY CASH	168	
	Total Current Assets		621,967
	<u>Current Liabilities</u>		
500	TRADE CREDITORS	22,424	
505	VAT CONTROL	(4,292)	
510	ACCRUED EXPENSES	54,408	
535	COMMUNITY SPEEDWATCH	27	
560	INCOME IN ADVANCE	83,397	
	Total Current Liabilities		155,965
	Net Current Assets		466,002
	Total Assets less Current Liabilities		466,002
	<u>Represented by :-</u>		
300	CURRENT YEAR FUND	77,938	
310	GENERAL FUND	140,071	
312	EMR BIRCHLANDS PLAY AREA	1,510	
313	EMR PARISH SUITE RESERVE	59,962	
315	ROLLING CAPITAL FUND	117,740	
318	EMR ENVIRONMENT	67,306	
331	EMR Community Events	1,475	
	Total Equity		466,002

