



Killamarsh Parish Council

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MINUTES OF THE FINANCE COMMITTEE HELD ON MONDAY 28 NOVEMBER 2022

Those present :

Chair : Cllr S Clough
Vice-Chair : Cllr A Platts
Councillors : Cllr M Ritchie, Cllr W Tinley
Officers : Mrs G Blank

FIN38 Chair's Announcements

The Chairman had no opening announcement.

FIN39 Apologies for Absence

Apologies have been received from Cllr D Drabble and Cllr M Potts and the reason given were accepted.

FIN40 Declaration of Disclosable Pecuniary & Other Interests

a. 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.

None declared.

b. To receive, consider and record Members 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.

FIN41 Adjournment for Public Participation

There were no members of the public in attendance.

FIN42 Exclusion of the Press and Public - Public Bodies (Admissions to Meetings Act) 1960

There were no items on the agenda that require the exclusion of the press and public.

FIN43 Minutes from the previous meeting

a. To approve the draft minutes of the Full Council meeting held on 11th October 2022

RESOLVED: That the minutes of the meeting held on the 11th October 2022 are a true and accurate record.

b. To receive an update on an ongoing issues not covered as an agenda item.

There were no issues to discuss.

FIN44

Budgets

a. To receive the first draft of the 23/24 budget

The Clerk had circulated the draft 23/24 budget to Councillors prior to the meeting. The Chairman thanked the Clerk for putting the information together and asked for it to be noted in the minutes.

b. To suggest and approve any amendments.

The Clerk and Councillors went through the budget line by line and discussed the proposed budget and made some small amendments and recommendations.

c. To approve that the draft budget for 23/24 is recommended to Full Council (if no amendments are required).

RESOLVED: That the budget is amended as per the recommendations and the revised draft to be considered and approved at the next Finance Committee meeting on the 12th December 2022.

FIN45

Date of the Next Council Meeting

12th December 2022

MEETING CLOSED: 20:45

Killamarsh Parish Council - Monthly Bank Reconciliation 2022-2023

Reconciliation	October 2022	Previous Month	Difference
Receipts & Payments	Bal b/f	£ 412,855.25	
	Add receipts	£ 510,526.08	£ 8,054.92
	Less payments	£ 180,849.31	£ 43,715.30
	Bank balance to date =	£ 742,532.02	£ 35,660.38

Bank

Unity Bank £ 742,532.02

Bank statement balance = £ 742,532.02

Reconciliation £ -

Killamarsh Parish Council - Monthly Bank Reconciliation 2022-2023

Reconciliation	November 2022	Previous Month	Difference
Receipts & Payments	Bal b/f	£ 412,855.25	
	Add receipts	£ 510,676.09	£ 510,526.08
	Less payments	£ 213,582.00	£ 180,849.31
	Bank balance to date =	£ 709,949.34	£ 329,676.77
			£ 32,582.68

Bank

Unity Bank £ 709,949.34

Bank statement balance = £ 709,949.34

Reconciliation £ -

Killamarsh Parish Council

Record of payments - October 2022

Date	Payment To	Description of Goods / Service	Invoice No.	Amount
03-Oct-22	Clifton House Florists	Queens Wreath at War Memorial	Cheque - 300018	£50.00
03-Oct-22	SCREWFIX DIRECT LTD	Uniform	1287022081	£33.98
03-Oct-22	SCREWFIX DIRECT LTD	Dust Sheets / Hammerite	1287807704	£22.28
03-Oct-22	SCREWFIX DIRECT LTD	Hammerite Returned	1288298501	-£19.99
03-Oct-22	SCREWFIX DIRECT LTD	Hammerite , White Spirit and Brushes	1288174039	£50.55
03-Oct-22	SCREWFIX DIRECT LTD	Hammerite	1288453116	£37.99
03-Oct-22	SCREWFIX DIRECT LTD	Hammerite Returned	1288298536	-£37.99
03-Oct-22	SCREWFIX DIRECT LTD	Uniform Returned	1288298528	-£22.99
03-Oct-22	Affinity	IT Support - 131600 - September 2022	131333	£631.20
04-Oct-22	Royal British Legion	Poppies and Wreaths	Cheque - 300019	£212.00
05-Oct-22	N E DERBYSHIRE D C	CLOC Building Rates	71339625N	£1,472.00
12-Oct-22	Affinity	Phone System - 31/08/22-12/09/22	553075	£164.92
13-Oct-22	UK Safety Mgmt Ltd	PAT Testing - Parish Office	932478	£197.98
13-Oct-22	HP Inc. Uk Limited	5no. HP Laptops -	SCE017806741	£4,622.88
14-Oct-22	DKK Accounting Solutions	VAT review	TPC10361	£492.00
14-Oct-22	AG Group Ltd	Photocopier Usage	102139	£63.54
14-Oct-22	Amazon Payments UK	Measuring wheel - allotments	GB2L7AMABEI	£13.80
14-Oct-22	Amazon Payments UK	2 no. Litter Pickers	GB2L0K0ABEI	£37.96
14-Oct-22	Business Stream	CLOC Building Water Waste Charges	1388974	£26.36
14-Oct-22	ICS LTD	Cemetery Gates	52116	£300.00
14-Oct-22	PKF Littlejohn LLP	External Audit Fees 21/22	SB20222449	£1,560.00
14-Oct-22	SHELTER MAINTENANCE	Repair to Shelter on Sheffield Road	INV14524	£340.80
14-Oct-22	SHELTER MAINTENANCE	Repair to Shelter on Cherry Tree Drive	INV14533	£108.00
14-Oct-22	SLCC Enterprises	Practioners Conference - Clerk	BK207797-1	£558.00
14-Oct-22	SLCC Enterprises	Practioners Conference - Deputy Clerk	BK207796-1	£558.00
14-Oct-22	Smith of Derby	30% deposit against Clock repairs	124767	£959.40
14-Oct-22	Water Plus	CLOC Building - Water Usage	INV06832968	£10.07
14-Oct-22	WORKNEST	Health & Safety	SINV038041	£2,160.00
14-Oct-22	WORKNEST	Insurance & Admin Fee	SINV038042	£83.50
17-Oct-22	A G RENTALS	Photocopier Rental	DD	£202.34
17-Oct-22	John Lewis PLC	15no. Galaxy Tablets for Cllrs	76514207 KPC	£2,631.30
17-Oct-22	NEDDC	Rent Sub Lease Parish Suite 01/10/22 - 31/12/22	DV20128836	£5,400.00
17-Oct-22	NEDDC	Waste Collection Charges - Cemetery	DV20129120	£604.24
17-Oct-22	NEDDC	Independent annual playground Insp 22	DV20129692	£54.00
17-Oct-22	NEDDC	Payroll Provision April - September	DV20129674	£1,110.00
17-Oct-22	NEDDC	Payroll - September 2022 (Clerk 2 months)	DV20129674	£16,045.35
17-Oct-22	URA VENTURE	Van Lease	761740	£318.17
19-Oct-22	AllStar Fuel	Fuel for Equipment		£15.36
19-Oct-22	SG Equipment Finance	IT Equipment Rental	DD	£367.74
19-Oct-22	Npower	CCTV Cameras 01/07/2022 - 30/09/202	IN04860100	£227.28
21-Oct-22	EON	Electricity St Giles Clock - September 2022	KI-0480A688-0010	£36.12
21-Oct-22	Unity Bank	Multipay Card Setup Fee		£50.00
28-Oct-22	NEDDC	Rates - Parish Offices	DD - 71335029	£379.00
31-Oct-22	DKK Accounting Solutions	September 22 Accountcy Services	TPC10388	£473.10
31-Oct-22	Russell Richardson	Confidential Waste Disposal	R30968	£50.64
31-Oct-22	EDF Energy	CLOC Building Electricity - 02/09/22 - 30/09/22	13444191	£176.72
31-Oct-22	Christian Pilkington	Refund due to incorrect payment made to KPC	n/a	£4.00
31-Oct-22	EDF Energy	CLOC Gas Bill - 14/09/2022 - 12/10/2022	E67203333011	£159.25
31-Oct-22	Amazon	5 no. USB hubs	GB2N9J2ABEI	£56.09
31-Oct-22	Amazon	Hoover upright Hoover	GB2N4QDABEI	£149.99
31-Oct-22	Business Stream	Water Waste Services for CLOC building - 7th July 2022 - 6th October 2022	14331111	£26.59
31-Oct-22	The National Allotment Society	Membership	S5022A	£66.00
31-Oct-22	Amazon	Cleaning Equipment, Laptop Bags (3no.) Galaxy Tab Case	GB2NHJ3ABEI	£82.36
31-Oct-22	Waterplus	CLOC Water Charges - 17/09/2022 to 17/10/2022	INV00092639	£9.82
31-Oct-22	Sweepwise	Supply additional legs for bench and fit at Birch Close, Check benches on Linear Park, supply and fit lecturn and plaque at memorial gardens	10717	£333.60
				£43,715.30

Killamarsh Parish Council

Record of receipts - October 2022

Date	From	For	Amount
03/10/2022	DAC BEACHCROFT CLA	Policy Excess Repayment	-£125.00
18/10/2022	HMRC	VAT Refund	-£7,929.92
			-£8,054.92

Killamarsh Parish Council

Record of payments - November 2022

Date	Payment To	Description of Goods / Service	Invoice No.	Amount
01-Nov-22	SCREWFIX DIRECT LTD	Stone Cutting Disc and Coverall	1301667854	£ 27.15
01-Nov-22	SCREWFIX DIRECT LTD	Screenwash, De-icer and a 1 tonne polybag	1299617948	£ 44.32
01-Nov-22	AFFINITY	IT Contract - October 2022	131600	£ 631.20
02-Nov-22	Allstar Fuel	Diesel and unleaded fuel	E2016149984	£ 48.01
07-Nov-22	N E DERBYSHIRE D C	CLOC Building Rates		£ 1,472.00
14-Nov-22	AFFINITY	Phone System - September 2022	553191	£ 174.91
15-Nov-22	761740 URA VENTURE	Van Lease	559227	£ 318.17
16-Nov-22	LLOYDS BANK PLC	Card Fee		£ 3.00
16-Nov-22	ALLSTAR	Diesel	E20162258358	£ 105.02
18-Nov-22	ICS LTD	Cemetery Gates - October	52403	£ 240.00
18-Nov-22	DCK Accounting Solutions	October Accounts	TPC10435	£ 473.10
18-Nov-22	Water Plus	Water Charges - Cemetery - 22/07/22 - 22/10/22	INV001360001	£ 29.91
18-Nov-22	Smith of Derby	Church Clock repairs	125360	£ 2,238.60
18-Nov-22	C & H ALARMS	Call Out Charge	2628	£ 48.00
18-Nov-22	Rialtas Business S	6 Months notice period	SM26446	£ 412.20
18-Nov-22	NEDDC	October Payroll Costs	DV20130079	£ 9,802.61
18-Nov-22	NEDDC	Premises Licence	DV20129880	£ 350.00
18-Nov-22	AG Group Ltd	Photocopier - 30/09/22 to 31/10/22	102755	£ 117.61
18-Nov-22	AG Group Ltd	Photocopier - 31/10/22 to 10/11/22	103069	£ 14.69
18-Nov-22	GAIL BLANK	Expenses - Remembrance Day Items		£ 136.99
18-Nov-22	SLCC Enterprises	FILCA Training - Clerk	QL202138-3	£ 144.00
18-Nov-22	SLCC Enterprises	VAT Guide, Charles Arnold Baker	ORD508544-1	£ 174.90
18-Nov-22	EDF ENERGY	Electricity - CLOC Building - 01/10/22 - 31/10/22	13621832	£ 173.97
18-Nov-22	HOBSON NURSERIES L	Summer 2022 Planting and Watering, Winter 2021 Planting.		£ 2,688.00
18-Nov-22	HOBSON NURSERIES L	Supply and planting of 2 ornamental cherry trees	13208	£ 180.00
18-Nov-22	EDGEIT SYSTEMS LTD	Set up and Annual fee for Finance Package	36394	£ 1,080.00
18-Nov-22	Amazon Payments UK	14 Cases for Galaxy Tablets	GB2PF1SABEI	£ 153.16
18-Nov-22	Amazon Payments UK	5 Plastic Storage Boxes	GB2PD9HABEI	£ 36.98
18-Nov-22	CADAM GROUP LTD	Survey, Design, Building Reg spec, CGI's Parish Suite Refurbishment	1012	£ 4,850.00
21-Nov-22	SG EQUIPMENT FIN	End of lease agreement payment	098/22/75113	£ 367.74
28-Nov-22	NEDCC	Rates - Council Offices	71335029N	£ 379.00
30-Nov-22	A G RENTALS YORKS	Quarterly Rental and admin fee		£ 336.66
30-Nov-22	Amazon Payments UK	Clear Baubles	2022-102607	£ 6.49
30-Nov-22	Amazon Payments UK	Christmas Ribbon for Baubles	2022-103102	£ 2.89
30-Nov-22	Amazon Payments UK	Tinsel for tree festival tree	2022-26983	£ 4.99
30-Nov-22	DCK Accounting Solutions	November 22 Accounts (last one)	TPC10465	£ 473.10
30-Nov-22	Water Plus	Water Usage - CLOC 17/10/22 - 17/11/22	389863	£ 10.07
30-Nov-22	Amazon Payments UK	AA Batteries	GB2V9CUABEI	£ 20.39
30-Nov-22	NEDCC	Health & Safety Training - Handymen	DV20129727	£ 192.00
30-Nov-22	Amazon Payments UK	Card for Christmas Baubles	GB2W5DUABEI	£ 10.64
30-Nov-22	Amazon Payments UK	4ft Christmas tree for tree festival	2022-706717	£ 19.97
30-Nov-22	Amazon Payments UK	Tree Topper	GB2TZW6ABEI	£ 7.28
30-Nov-22	Amazon Payments UK	Stationery	GB2UFS6ABEI	£ 6.98
30-Nov-22	Defib4life Ltd	3 Defib Units supplied & fitted	SI-1803	£ 4,716.00
30-Nov-22	Amazon Payments UK	Tree Lights	1C3D-JCMP-3DDG	£ 9.99
				£ 32,732.69

£ 65,465.38

Killamarsh Parish Council

Record of receipts - November 2022

Date	From	For	Amount
09-Nov-22	DERBYSHIRE COUNTY	Remembrance Sunday Funding	150.00
22-Nov-22	PAYPAL	Authenticity Check	0.01
			£150.01

Killamarsh Parish Council
Budget 23/24

Budget Name (Cost Centre)	Sub Heading (Nominal)	21/22 Outturn	22/23 Budget	22/23 Projected Outturn	23/24 Proposed Budget	Increase / Decrease (-)	Notes
EXPENDITURE							
Staff Costs	Office Staff - Salaries	£22,478.00	£63,000.00	£52,356.00	£78,793.00	£15,793.00	includes apprentice
Staff Costs	Office Staff - NIC	£1,442.00	£6,500.00	£1,706.40	£7,217.00	£717.00	includes apprentice
Staff Costs	Office Staff - Pension	£1,254.00	£12,000.00	£1,300.80	£12,896.00	£896.00	includes apprentice
Staff Costs	Handyman - Salaries	£16,592.00	£2,100.00	£18,627.00	£21,840.00	£19,740.00	
Staff Costs	Handyman - NIC	£1,069.00	£550.00	£735.00	£661.00	£111.00	
Staff Costs	Handyman - Pensions	£2,899.00	£4,000.00	£3,384.00	£4,150.00	£150.00	
Staff Costs	Cleaner - Salaries	£0.00	£5,148.00	£0.00	£5,460.00	£312.00	Currently in staff costs
Staff Costs	Cleaner - NIC	£0.00	£661.00	£0.00	£0.00	£-661.00	Currently in staff costs
Staff Costs	Cleaner - Pension	£0.00	£0.00	£0.00	£0.00	£0.00	Currently in staff costs
Staff Costs	Events Manager - Salaries	£0.00	£8,000.00	£7,094.50	£22,680.00	£14,680.00	
Staff Costs	Events Manager - NIC	£0.00	£700.00	£1,039.25	£1,973.00	£1,273.00	
Staff Costs	Events Manager - Pensions	£5,664.00	£1,500.00	£1,348.00	£4,309.00	£2,809.00	
Staff Costs	Hospitality Staff - Salaries	£0.00	£18,337.00	£0.00	£0.00	£-18,337.00	Unkown Costs but should all be covered through sales
Staff Costs	Hospitality Staff - NIC	£0.00	£0.00	£0.00	£0.00	£0.00	Unkown Costs but should all be covered through sales
Staff Costs	Hospitality Staff - Pensions	£0.00	£0.00	£0.00	£0.00	£0.00	Unkown Costs but should all be covered through sales
Staff Costs	Pension Added Years Payment	£801.00	£800.00	£13.00	£0.00	£-800.00	
		£52,199.00	£123,296.00	£87,603.95	£159,979.00	£36,683.00	30%
Indirect Staff Costs	Staff Training & Conferences	£410.00	£2,000.00	£2,000.00	£2,000.00	£0.00	
Indirect Staff Costs	Travel	£722.00	£300.00	£100.00	£250.00	£-50.00	
Indirect Staff Costs	Recruitment Advertising	£1,241.00	£0.00	£1,000.00	£500.00	£500.00	
Indirect Staff Costs	HR/Personnel/H&S Fees	£1,313.00	£2,500.00	£1,800.00	£2,500.00	£0.00	Charge from NEDCC for Payroll
Indirect Staff Costs	Uniform	£0.00	£1,000.00	£0.00	£750.00	£-250.00	Gloves and other PPE
		£3,686.00	£5,800.00	£4,900.00	£6,000.00	£200.00	3%
Administration Costs	Stationery / Copier Charges	£2,298.00	£2,000.00	£2,560.80	£2,000.00	£0.00	Reduced contract costs negotiated
Administration Costs	Subscriptions / Books	£1,354.00	£1,500.00	£1,500.00	£2,400.00	£900.00	DALC subs £1468, plus SLCC, plus any books
Administration Costs	Postage	£160.00	£750.00	£150.00	£100.00	£-650.00	
Administration Costs	It Software & Support	£16,897.00	£12,000.00	£13,360.80	£6,500.00	£-5,500.00	Includes website, Licences and IT refresh costs
Administration Costs	Misc. Expenses	£55.00	£600.00	£200.00	£200.00	£-400.00	
Administration Costs	Telecoms	£1,901.00	£2,000.00	£2,100.00	£2,100.00	£100.00	
Administration Costs	Parish Newsletter	£347.00	£1,200.00	£300.00	£800.00	£-400.00	
Administration Costs	Office Equipment	£37.00	£500.00	£500.00	£500.00	£0.00	
Administration Costs	Election Costs	£14,100.00	£2,000.00	£2,000.00	£6,000.00	£4,000.00	May 23 Elections - £2k already in reserves
Administration Costs	Bank Charges	£141.00	£1,100.00	£250.00	£250.00	£-850.00	
Administration Costs	Audit - External	£1,300.00	£1,600.00	£1,300.00	£1,300.00	£-300.00	
Administration Costs	Audit - Internal	£1,687.00	£1,700.00	£-459.00	£650.00	£-1,050.00	
Administration Costs	Accountancy Fees	£5,478.00	£3,500.00	£3,840.00	£500.00	£-3,000.00	VAT Specialist advice
Administration Costs	Professional Fees	£450.00	£0.00	£350.00	£1,000.00	£1,000.00	Valuations etc
Administration Costs	Legal Fees	£850.00	£2,000.00	£2,000.00	£2,000.00	£0.00	Leases
		£47,055.00	£32,450.00	£29,952.60	£26,300.00	£-6,150.00	-19%
Premises Costs	Rent	£1.00	£1.00	£1.00	£1.00	£0.00	Noticeboard at Bungalows
Premises Costs	Rates	£3,770.00	£3,792.00	£3,792.00	£0.00	£-3,792.00	
Premises Costs	Electricity	£0.00	£1,500.00	£0.00	£0.00	£-1,500.00	
Premises Costs	Refuse Disposal	£162.00	£550.00	£212.00	£0.00	£-550.00	Moved to Green Waste on Parks and Open Spaces
Premises Costs	Property Maintenance	£581.00	£12,000.00	£2,500.00	£0.00	£-12,000.00	Moved to CLOC building
Premises Costs	Insurance	£7,546.00	£6,000.00	£6,165.48	£4,000.00	£-2,000.00	Split out vehicle element.
		£12,060.00	£23,843.00	£12,670.48	£4,001.00	£-19,842.00	-83%
Parks and Open Spaces	Rent	£89.00	£89.00	£107.00	£115.00	£26.00	
Parks and Open Spaces	Dog Bin Emptying	£4,156.00	£6,000.00	£5,376.00	£7,000.00	£1,000.00	Increase for additional bins
Parks and Open Spaces	Grounds Maintenance	£10,194.00	£24,000.00	£24,000.00	£28,000.00	£4,000.00	Increased to incorporate field behind sports centre
Parks and Open Spaces	Green Waste Disposal	£0.00	£0.00	£0.00	£250.00	£250.00	Green Waste on Parks and Open Spaces
Parks and Open Spaces	Gritting - Bags and Bins	£0.00	£2,000.00	£1,000.00	£1,500.00	£-500.00	
Parks and Open Spaces	Killamarsh in Colour - Flower beds and Hanging baskets	£1,812.00	£6,500.00	£2,160.00	£5,000.00	£-1,500.00	Based on current costs and an additional amount for hanging baskets
Parks and Open Spaces	Equipment & Small Tools	£1,024.00	£1,500.00	£1,000.00	£1,000.00	£-500.00	
Parks and Open Spaces	Vehicle Leasing	£3,207.00	£3,000.00	£3,278.40	£4,000.00	£1,000.00	

Parks and Open Spaces	Vehicle Fuel & Maintenance	£874.00	£2,500.00	£2,400.00	£2,500.00	£0.00	
Parks and Open Spaces	Vehicle Insurance	£0.00	£0.00	£0.00	£1,900.00	£1,900.00	Split from general insurance
		£21,356.00	£45,589.00	£39,321.40	£51,265.00	£5,676.00	12%
Community Hub	Rates	£3,169.00	£17,208.00	£11,776.00	£12,000.00	-£5,208.00	
Community Hub	Water Charges	£42.00	£0.00	£250.00	£2,500.00	£2,500.00	Estimates
Community Hub	Electricity	£654.00	£1,500.00	£3,500.00	£7,000.00	£5,500.00	Estimates
Community Hub	Gas	£406.00	£5,000.00	£6,123.00	£12,000.00	£7,000.00	Estimates
Community Hub	Building Maintenance	£214.00	£0.00	£0.00	£13,000.00	£13,000.00	Includes routine maintenance, decorating and repairs. Budget moved from Premises
		£4,485.00	£23,708.00	£21,649.00	£46,500.00	£22,792.00	96%
Parish Suite	Bar Stock	£0.00	£5,000.00	£0.00	£5,000.00	£0.00	Will be higher but an increase in income should mitigate this
Parish Suite	Catering Purchases - Food & Drink	£0.00	£4,000.00	£0.00	£4,000.00	£0.00	Will be higher but an increase in income should mitigate this
Parish Suite	Catering Purchases - Non Food	£0.00	£1,500.00	£0.00	£1,500.00	£0.00	Will be higher but an increase in income should mitigate this
Parish Suite	Publicity	£0.00	£800.00	£0.00	£1,000.00	£200.00	
Parish Suite	Equipment & Small Tools	£34.00	£1,200.00	£0.00	£972.50	-£227.50	
Parish Suite	Stocktaking fees	£0.00	£600.00	£0.00	£400.00	-£200.00	Roughly £80 per quarter
Parish Suite	Entertainers	£0.00	£800.00	£0.00	£800.00	£0.00	
Parish Suite	Lease / Rent	£0.00	£22,000.00	£33,733.00	£18,000.00	-£4,000.00	As per email from NEDCC
Parish Suite	Licences	£0.00	£1,000.00	£20.00	£2,000.00	£1,000.00	DPS, PPL and Premises Licence required - Check if PPL covered by NEDCC
Parish Suite	Service Charge	£0.00	£0.00	£0.00	£12,000.00	£12,000.00	As per email from NEDCC
		£34.00	£36,900.00	£33,753.00	£45,672.50	£8,772.50	24%
Cemetery	Water Charges	£129.00	£170.00	£44.00	£150.00	-£20.00	
Cemetery	Refuse Disposal	£1,698.00	£2,000.00	£1,512.00	£2,000.00	£0.00	
		£1,827.00	£2,170.00	£1,556.00	£2,150.00	-£20.00	-1%
Churches & Churchyards	Electricity - Clock	£409.00	£450.00	£1,350.00	£1,500.00	£1,050.00	
Churches & Churchyards	Maintenance Costs	£262.00	£370.00	£3,573.00	£1,000.00	£630.00	
		£671.00	£820.00	£4,923.00	£2,500.00	£1,680.00	205%
Highways & Street Furniture	Rent - Bus Shelter	£30.00	£40.00	£33.00	£40.00	£0.00	
Highways & Street Furniture	Maintenance / Repairs	£320.00	£0.00	£500.00	£750.00	£750.00	
		£350.00	£40.00	£533.00	£790.00	£750.00	1875%
CCTV	Electricity	£634.00	£750.00	£792.00	£1,000.00	£250.00	
CCTV	CCTV Maintenance	£0.00	£0.00	£0.00	£1,000.00	£1,000.00	Equipment will need annual maintenance
		£634.00	£750.00	£792.00	£2,000.00	£1,250.00	167%
Community Bus	Community Bus	£0.00	£5,000.00	£0.00	£5,000.00	£0.00	
		£0.00	£5,000.00	£0.00	£5,000.00	£0.00	0%
Grants and Donations	Grants - Section 137	£150.00	£5,000.00	£2,500.00	£5,000.00	£0.00	
		£150.00	£5,000.00	£2,500.00	£5,000.00	£0.00	0%
Projects	Queens Platinum Jubilee	£0.00	£0.00	£1,262.00	£0.00	£0.00	
Projects	Extreme Wheels Sessions	£0.00	£0.00	£3,245.00	£0.00	£0.00	£5k successful funding remainder applied for, if not successful use the reserve.
Projects	NEDCC - Leisure Centre Subsidy	£250,000.00	£150,000.00	£150,000.00	£100,000.00	-£50,000.00	£75,000 plus £20,000 contrib to heating and an additional £5k
Projects	Neighbourhood Plan	£0.00	£5,000.00	£0.00	£0.00	-£5,000.00	Put 22/23 amount in a reserve
Projects	Loan Interest PWLB	£0.00	£2,000.00	£0.00	£10,292.85	£8,292.85	Based on £300,000 over 25 years on a reducing payment
Projects	Loan capital PWLB	£0.00	£23,000.00	£0.00	£13,022.35	-£9,977.65	Based on £300,000 over 25 years on a reducing payment
Projects	Birchlands Log Circle - Capital Reserve Fund	£1,367.00	£0.00	£0.00	£0.00	£0.00	
Projects	Parish Suite - Capital Reserve Fund	£365.00	£0.00	£0.00	£0.00	£0.00	
Projects	Notices Boards - Capital Reserve Fund	£0.00	£0.00	£577.00	£0.00	£0.00	
Projects	Benches (*4) - Capital Reserve Fund	£0.00	£0.00	£1,640.00	£0.00	£0.00	
Projects	Transfer from Capital Reserve Fund	£0.00	£0.00	-£2,710.00	£0.00	£0.00	
Projects	Transfer to Capital Reserve Fund	£0.00	£18,791.00	£18,790.00	£0.00	-£18,791.00	Needed in 23/24 - any further savings from subsidy reduction to go into reserves
Projects	Transfer from Ear Marked Reserves	-£1,732.00	£0.00	£0.00	£0.00	£0.00	
Projects	Transfer to Ear Marked Reserves	£88,716.00	£0.00	£0.00	£0.00	£0.00	
		£338,716.00	£198,791.00	£172,804.00	£123,315.20	-£75,475.80	-38%
Events	Competition Prizes	£0.00	£0.00	£0.00	£250.00	£0.00	
Events	Christmas Decorations & Activities	£0.00	£0.00	£4,605.00	£6,000.00	£6,000.00	100 trees at £50 plus a contingency

Events	Village Festival	£0.00	£0.00	£0.00	£1,250.00	£1,250.00	
Events	One off Events	£6,485.00	£12,000.00	£0.00	£5,000.00	-£7,000.00	Kings Coronation 06/05/23 - purchase of Beacon and other activities?
Events	Remembrance Day	£641.00	£500.00	£250.00	£250.00	-£250.00	NEDCC grant funded
		£7,126.00	£12,500.00	£4,855.00	£12,500.00	£0.00	0%
	TOTAL EXPENDITURE	£490,349.00	£516,657.00	£417,813.43	£492,972.70	-£23,684.30	-5%
INCOME							
Administration	Rent	£250.00	£0.00	£50.00	£0.00	£0.00	
Administration	Precept	£495,263.00	£488,649.00	£488,649.00	£439,783.70	-£48,865.30	-10% Balancing figure
Administration	Memorial Fence Insurance Claim	£0.00	£0.00	£1,000.00	£0.00	£0.00	
Administration	Wayleaves and Easements	£19.00	£0.00	£19.00	£19.00	£19.00	
Administration	Bank Interest	£0.00	£13.00	£0.00	£0.00	-£13.00	
Administration	Leases	£650.00	£0.00	£1,500.00	£500.00	£500.00	
		£496,182.00	£488,662.00	£491,218.00	£440,302.70	-£48,359.30	-10%
Parks and Open Spaces	Allotments - Belk Lane Rent	£485.00	£500.00	£525.00	£525.00	£25.00	
Parks and Open Spaces	Allotments - Station Road Rent	£470.00	£500.00	£550.00	£550.00	£50.00	
Parks and Open Spaces	Rights of Way Income from DCC	£495.00	£495.00	£495.00	£495.00	£0.00	
		£1,450.00	£1,495.00	£1,570.00	£1,570.00	£75.00	5%
Community Building	Rent	£0.00	£6,200.00	£0.00	£11,250.00	£5,050.00	3 hours per day at £15 per hour for 5 days, for 50 weeks of the year
		£0.00	£6,200.00	£0.00	£11,250.00	£5,050.00	81%
Parish Suite	Hire Income	-£57.00	£13,000.00	£0.00	£23,850.00	£10,850.00	3 hours per day at £15 per hour for 5 days, for 50 weeks of the year, plus 2 events each weekend (40 weeks)
Parish Suite	Bar Income	£0.00	£7,000.00	£0.00	£10,500.00	£3,500.00	At least match stock costs for now
Parish Suite	Catering Income	£0.00	£0.00	£0.00	£5,500.00	£5,500.00	At least match stock costs for now
		-£57.00	£20,000.00	£0.00	£39,850.00	£19,850.00	99%
Projects	Grants received - Jubilee	£1,475.00	£0.00	£700.00	£0.00	£0.00	
Projects	Grants received - Remembrance	£450.00	£300.00	£150.00	£0.00	-£300.00	
		£1,925.00	£300.00	£850.00	£0.00	-£300.00	-100%
		£499,500.00	£516,657.00	£493,638.00	£492,972.70	£23,684.30	-5%
	TOTAL INCOME	-£9,151.00	£0.00	-£75,824.57	-£0.00	-£0.00	0%

Reserves at 31.03.23

£	146,334.99	General Fund
£	1,509.67	EMR Birchlands Play Area
£	59,962.11	EMR Parish Suite Reserve
£	130,833.19	Rolling Capital Fund
£	85,696.04	EMR Environment Reserve
£	3,265.00	EMR Community Events
£	2,000.00	EMR Election Costs
£	429,601.00	

Killamarsh Parish Council

KPC 01 Council Reserves and Contingencies Policy

DETAILS OF POLICY	
Policy No	KPC 01
Policy Title	Council Reserves and Contingencies Policy
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	25/11/2019
Next Review Date	March 2023

The Policy

1. Introduction

Killamarsh Parish Council is required to maintain adequate Financial Reserves to meet the needs of its operations and to ensure financial security. The purpose of this policy is to set out how the Council will determine and review the level of reserves.

The Joint Panel on Accountability and Governance Practitioners Guide (JPAG) (March 2020 edition) advises:

“As with any financial entity, it is essential that authorities have sufficient reserves (General and Earmarked) to finance both its day-to-day operations and future plans. It is important, however, given that its funds are generated from taxation/public levies, that such reserves are not excessive.”

Sections 32 and 43 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement. However, there is no specific minimum level of reserves which an authority should hold, and it is the responsibility of the Responsible Financial Officer and Finance Committee to advise Full Council about the level of reserves and to ensure that there are procedures for their establishment and use.

2. Types of Reserves

These may be categorised as either General or Specific.

2.1 General Reserves General

Reserves are funds which do not have any restrictions on their use. They cushion the impact of uneven cash flows, offset budget requirements, if necessary, or can be held in case of unexpected events or emergencies. Setting the level of General Reserves is agreed with the Annual Budget.

JPAG (March 2020 edition) advises:

“The generally accepted recommendation with regard to the appropriate minimum level of a Smaller Authority’s General Reserve is that this should be maintained at between three (3) and twelve (12) months Net Revenue Expenditure (NRE).” 3 “The smaller the authority, the closer the figure should be to 12 months NRE, the larger the authority the nearer to 3 months. In practice, any authority with an NRE in excess of £200,000 should plan on 3 months equivalent.”

The primary means of building General Reserves will be through a reallocation of funds (underspend on a completed project) and allocation from the annual budget. This will be in addition to any amounts needed to replenish reserves which have been spent in the previous year.

If in extreme circumstances General Reserves were exhausted due to major unforeseen spending pressures within a particular financial year, the Parish Council would be able to draw down from its EMRs to provide short term resources.

2.2 Earmarked Reserves ‘EMR’s

EMRs must be held for genuine and intended purposes and their level should be subject to annual review and justification. They should be separately identified to prevent query from internal and external auditors.

EMRs are held for several reasons and shall only be used for the purpose for which they were created:

- Renewals – to enable the planning and financing of an effective program of equipment replacement and property maintenance/refurbishment. The funds required are built up incrementally over several years when taking into account asset conditions and asset life. They are a mechanism to smooth expenditure without the need to vary budgets.
- Carry forward of underspend on an uncompleted project – expenditure committed to a project but not spent in the budget year. Reserves can be used as a mechanism to carry forward those resources.
- Developers Contributions – proceeds from developers which can only be used for specified purposes.
- Other Earmarked Reserves – these may be set up from time to time to meet known or predicted liabilities.

Where the purpose of an Earmarked Reserve becomes obsolete, or where there is an over-provision of funds, the excess may, on the approval of Full Council, be transferred to other budget headings within the revenue budget, to General Reserves or to one or more other Earmarked Reserves.

EMRs will be established on a “needs” basis in line with anticipated requirements and these are to be reviewed annually when the budget is agreed.

Any decision to set up an EMR must be approved by Full Council. If the EMRs are used to meet short term funding gaps, they must be replenished in the following financial year. However, EMRs which have been used to meet a specific liability would not need to be replenished, after having served the purpose for which they were originally set up.

3. Management and Control of Reserves

Movements in Earmarked Reserves and General Reserves shall be reported to the Finance Committee as part of the quarterly Budget Report and at the following Full Council meeting. The use of Reserves shall be approved by the Full Council.

The level of General Reserves shall be reviewed on an annual basis during the annual budgetary review and agreed by the Parish Council. The minimum level of General Reserves shall be recommended to the Parish Council by the Responsible Financial Officer. This will form part of the recommendations for the Annual Budget and Precept request by the Parish Council.

The current level of General Reserves to be held by the Council is set at equal to between three and six months of predicted expenditure.

Earmarked Reserves shall be reviewed on an individual basis. This review will also be undertaken as part of the Annual Budgetary Review.

- Approval for the creation, amendment, cessation or continuation of Earmarked Reserves will be given by Full Council.

Killamarsh Parish Council

KPC 04 Asset Register and Disposal Policy

DETAILS OF POLICY	
Policy No	KPC 04
Policy Title	Asset Register and Disposal Policy
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	22/02/2021
Next Review Date	March 2023

The Policy

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 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 e.g. 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 Events & Marketing 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	<input type="checkbox"/>	Sold	<input type="checkbox"/>	Gifted / Donated	<input type="checkbox"/>
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Additional Information:

Date of Disposal		Auth Ref/Minute Ref	
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Authorising Officer and Position Held:
(Sign & Print Name)

Killamarsh Parish Council

KPC 06 Corporate Risk Assessment Policy & Register

DETAILS OF POLICY	
Policy No	KPC 06
Policy Title	Corporate Risk Assessment Policy & Register
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	22/02/2021
Next Review Date	March 2023

The Policy

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.

<u>Subject</u>	<u>Risk(s) Identified</u>	<u>High, Medium or Low</u>	<u>Management/Control of Risk</u>	<u>Reviewed by</u>
Precept	Inadequate Precept	Low	To determine the precept required, the Clerk / RFO examines the current financial year's accounts together with the projected year-end accounts, and considers all expenditure and income required for the next financial year, then presents this to Council to enable Council to make an informed decision and agree the Precept. The public are then notified of this via a meeting Agenda and invited to attend the next full Council meeting, whereby Council agree the Precept amount. The Clerk then submits the Precept form to NEDCC	Clerk / RFO and Full Council
	Precept not paid by Local Authority	Low	The Clerk/RFO checks the bank account regularly in April and October to ensure the half yearly precept payments have been made by NEDCC and notifies them if not.	
Financial Regulations	Not adhering to policy and procedures as set out in the Financial Regulations	Low	The Clerk/RFO and Council follow the model Financial Regulations as set out by NALC, which have been revised accordingly and adopted by the Parish Council. These are reviewed annually by the Clerk and Council and adopted at the May Annual Parish Council Meeting.	Clerk / RFO and Full Council
Standing Orders	Not adhering to policy and procedures as set out in the Standing Orders	Low	The Clerk and Council follow the model Standing Orders as set out by NALC, which have been revised accordingly and adopted by the Parish Council. These are reviewed annually by the Clerk and Council, and adopted at the May Annual Parish Council Meeting.	Clerk / RFO and Full Council
Bank Records & Banking	Banking / Financial Errors	Low	All items of income and expenditure are cross-referenced against the bank statements and a monthly reconciliation report created for authorisation.	Clerk / RFO and Finance Committee
	Security of banks	Medium	Currently 1 bank account in place. Parish Council eligible under FSCS up to £85,000. Other bank account / investment opportunities need to be investigated to secure Council monies.	Clerk / RFO and Finance Committee

	Loss through theft and dishonesty	Low	All expenditure and income is approved by the Finance Committee and minuted as such. All cheques are to be signed by 2 Councillors with stubs initialed also. Blank cheques are never authorised and if a mistake is made on a cheque, it is automatically cancelled and a line put through it and it is then stapled to the back of the cheque book, which states the details of the cheque and why it was cancelled. Where online banking is used for payments The Council is also covered by a Fidelity Guarantee of £500,000.	Clerk / RFO and Finance Committee
Financial & Accounting Records	Inadequate records	Low	The Clerk/RFO maintains a cashbook listing all income and expenditure. The Clerk/RFO compiles all paperwork relating to monthly income and expenditure saved on their laptop and in files kept at in the Parish Council office. All files are reviewed by the Chairman and Internal Controller annually and also assessed by the Internal Auditor annually before being submitted for audit.	Clerk / RFO and Finance Committee
	Not following the grant claims procedure	Low	The Clerk/RFO ensures the grant policy is adhered to and that all qualifying organisations are notified of the claim process annually. The Clerk/RFO also ensures there is a power to pay such grants before presenting the grant application to Council for agreement.	Clerk / RFO and Full Council
Cash	Grant Payments	Low	The Clerk/RFO ensures that all annual grants are budgeted for and a schedule of such payments kept for audit purposes and future budgeting. Payment is made in accordance with the Grant policy.	
	Loss through theft and dishonesty	Medium	Petty cash float of £150 is held. Receipts reconciled to cash float. Deputy Clerk manages the float and Clerk/RFO monitors regularly. Reimbursements checked by members of the Finance Committee periodically at their discretion.	Clerk / RFO and Finance Committee
Debit Card	Incorrect Use	Medium	Restricted to use by the Clerk /RFO only and only used in line with policy and procedure. All purchases to be made using the card, are reviewed monthly by 2 Councillors, with all records of use being added to the cashbook and invoice folder, including all receipts.	Clerk / RFO and Finance Committee
Borrowing	Ability to repay loans	Low	The Clerk/RFO ensures that appropriate provision is made in the budget for any repayments required annually, as well as completing affordability check calculations.	Clerk / RFO and Full Council

Best Value	Charges made on the Parish Council are too high	Low	The Clerk/RFO will always obtain at least 2 estimates/quotations for any work undertaken by contractors on behalf of the Parish Council. For any major expenditure procedures set out in the Financial Regulations will be adhered to. All estimates/quotations are then to be agreed and approved by full Council and minuted accordingly.	Clerk / RFO and Full Council
Financial Reporting	Insufficient information	Low	The Parish Council appoints an Internal Controller annually (from the Finance Committee) to review and authorise all financial records. All income and expenditure is presented at Finance meetings along with the balances of all Parish Council bank accounts. Each quarter, the Clerk/RFO circulates to Council a financial report outlining income and expenditure against budget. The Clerk/RFO ensures that all VAT returns are made in a timely manner and recorded in the cashbook accordingly. All accounts are available for public inspection.	Clerk / RFO, Finance Committee and Full Council
	Audits	Annual Audit is not completed within the set deadline	Low	The Clerk/RFO prepares the year end accounts and Annual Return for the Internal Auditor to review, who is appointed by the Full Council from the Finance Committees recommendation on an annual basis. Once the accounts have been returned by the internal auditor any recommendations are reported on and noted by Full Council. The RFO then completed the AGAR for Full Council approval within the time frames set. All required documentation is then submitted to the External Auditor for review. On the return of the signed AGAR by the external auditor all findings are reported and minuted at Full Council and the Conclusion of Audit document is shared for public view.
Invoices	Annual Audit is not advertised	Low	The Clerk/ RFO is to ensure the annual audit notices are put on the Council notice board and website for the public to view, for the prescribed period of time.	Clerk/RFO and Finance Committee
	Goods not supplied but billed	Low	All invoices are only paid after the service or goods have been received, and only after the Finance Committee have approved them.	
	Incorrect Invoicing	Low	All requests /orders for goods and services are confirmed in writing by the Clerk/RFO, to agree all costs involved. The Clerk/RFO is to check all invoices received for accuracy and ensure all information is entered into the Cashbook.	

	Unpaid Invoices	Low	As the Parish Council raises very few invoices, this is easily dealt with by the Clerk/RFO following up any unpaid invoices monthly.	
Freedom of Information Act	Non-compliance with the Model Publication Scheme	Low	Information and documentation is made available on the Parish Council website. Information is also publicised on the parish notice boards, with all FOI's dealt with in accordance with the Model Publication Scheme. The website is regularly checked to ensure it complies with all current legislation.	Clerk / Events and Communications Committee.
Salaries	Salary and expenses paid incorrectly, Incorrect NI & Tax deductions and Pension contributions	Low	The Council payroll is contracted to NEDDC who make the HMRC, tax and NI contributions and pensions on behalf of the council. The Clerk submits monthly information on hours, overtime and any additional payments.	Clerk and Health, Safety and Wellbeing Committee
Data Protection	Non-compliance with Data Protection Legislation	Low	Killmarsh Parish Council is registered with ICO the UK Data Protection Agency and governed by their rules. Any Breach of the GPC should be reported to Council and the ICO for investigation.	Clerk and Full Council
Insurance	Inadequate Cover	Low	An annual review is undertaken prior to the renewal of the insurance policy. Third party risk is including within the cover, with current liability set at £10m.	Clerk / Finance Committee and Full Council
	Fidelity Guarantee	Low	The amount is reviewed annually to ensure insurance cover is sufficient for the Parish Council's needs.	
	Public Liability	Low	Currently insured for cover in all areas with the play equipment at the playing field regularly inspected by the Handyman and inspected annually by an External ROSPA Inspector.	
	Personal Accident	Low	All Council members, employees and/or volunteers of the Parish Council are covered under the personal accident plan of the insurance policy, with Risk Assessments undertaken for any major events and the insurance company notified of such.	
	Cost	Low	Three quotations are obtained at the end of each insurance cover and presented to the Finance Committee and then Full Council for approval.	
Assets				

Physical Assets	Loss or damage	Medium	An annual review is conducted for insurance, storage and maintenance purposes. An annual review is also conducted for the level of public liability insurance required. Buildings protected by CCTV and alarm system and is externally monitored out of hours.	Clerk / Full Council
	Risk/damage to third party(ies) property	Low		
Financial Assets	Land rent not paid or rent income received	Low	The Clerk/RFO is to ensure that all rent income and expenditure, is paid in a timely manner and recorded within the budget.	Clerk / Finance Committee
	Adequacy of Reserves	Low	The Council must maintain reserve levels to an adequate amount. This is considered by the Finance Committee and approved by Full Council annually during the budget setting cycle.	RFO / Finance Committee and Full Council
Staffing	Loss of Parish Clerk	Medium	Regular back-up of information, policies and procedures maintained. List of passwords and other key information kept in the office safe. Edge IT host/back up the finance and agenda/minutes packages by accessing them online. Deputy Clerk available to cover.	Clerk and Health, Safety & Wellbeing Committee
	Employment Law	Medium	DALC, NALC and SLCC bulletins, and the Clerk's networking with colleagues keep Councillors up to date with new and existing legislation/guidance. DALC, NALC and SLCC are available to provide support in the areas of human resources and health & safety.	
	Contracts of Employment	Low	All employees issued with contracts of employment and reviewed regularly.	
	Inadequate training	Low	Annual appraisals set for all staff and training needs identified	
	Performance measurement	Low	Annual appraisals set for all staff.	
Governance	Lack of direction and prioritisation and absence of a business / parish plan.	Medium	A business / parish plan is required to set the Councils objectives for the next 5 years. The Clerk will maintain a work plan and regularly share this with Councillors so that priorities can be set.	Clerk / Full Council
	Spend on activities that the Parish Council has no power to do so,	Low	The Parish Council has adopted the General Power of Competence in October 2022 as it meets the necessary criteria. This should be reviewed at every relevant annual meeting.	Clerk / Full Council
			Loss of GPC will result in existing projects being able to continue but no new projects without a specific power being started.	
	Councillor Vacancies and Election Costs (including by-elections)	Medium	Cost of any election or by-election needs budgetary provision to avoid unbudgeted costs being incurred. Co-option policy in place and regularly updated. NEDCC notified of all vacancies as soon as possible who will declare the vacant position and notify the Clerk accordingly.	RFO / Finance Committee and Full Council

	Breach of Code of Conduct	Low	The Council adopts the recommended Code of Conduct policy and reviews this on an annual basis. The Council also has a Councillor and Officer protocol that it has adopted. The Council should also consider taking the Civility and Respect Pledge. All complaints about Councillors should be reported to the Clerk in the first place and if possible dealt with informally by the Parish Council. If a resolution cannot be achieved all complaints should be passed to the Monitoring Officer at NEDCC.	Clerk / Full Council
Health & Safety	Health and Safety provision and responsibilities not met	Low	Killamarsh Parish Council engage the services of a third party provider to assess the needs of the Council and to ensure all policies and procedures are in place. Through staff appraisals areas of Health and Safety training requirements are also identified. Clerk to complete the IOSH training.	Clerk / Health, Safety and Well Being Committee
DATA and IT arrangements	Loss of data through cyber-attack, fire or theft.	Low	The Parish Council uses Microsoft One Drive to store all its data, with the exception of EdgeIT software which is stored remotely on the cloud. The office saves a monthly copy of all files on an external hard drive which is kept in a fire proof safe.	Clerk / Full Council
	Freedom of Information and Subject Access Requests	Low	All data is available to the public under the Model publication scheme. The Council has a complaints and FOI policy which it follows. A Vexatious Communications policy is required for any regular complainants or FOI requests.	Clerk / Full Council
	Information Security	Low	Council has adopted a clear desk policy and all sensitive information is locked away each day. Digital documents of a sensitive nature are password protected. Any breaches of information security to be dealt with by the Clerk and if necessary reported to Full Council	Clerk / Full Council
Vehicle	Accident	Low	Adequate insurance cover in place and reviewed annually. All Staff / Councillors who drive the vehicle are required to provide photographic evidence of their driving license and this information checked regularly.	Clerk / Health, Safety and Well Being Committee.
	Theft	Low	Adequate insurance cover in place and reviewed annually. Vehicle parked off road and in a secure location overnight, Van keys kept in key safe in the office.	Clerk / Health, Safety and Well Being Committee.
	Misuse and Accidental damage	Low	Users of vehicle to complete a daily vehicle check log and report all damage to the Clerk / Deputy Clerk.	Clerk / Health, Safety and Well Being Committee.
	Adverse press	Medium	A Vehicle Usage policy to be developed and implemented. Social Media Policy and Press and Media Policy to be developed and adopted. No one Councillor should respond on behalf of the	Clerk / Events and Communications
Reputation				

				Council without first consulting with the Clerk and/or the Events and Communications Committee. Regular Newsletter articles to be published in the Doorsteppa informing residents of Council news and activities, all articles to be discussed at the appropriate Events and Communications meeting.	Committee
Allotments	Management of Council of Allotments	Low	Allotments are monitored and managed by the Environment and Climate Change Committee with the support of the Deputy Clerk. Tenancies are governed and enforced through a tenancy agreement and tenancies are allocated in order of the waiting list. Charges are reviewed annually for the following year. Allotments are checked that they are being properly kept on a regular basis and any breaches in the tenancy agreement result in the termination of the tenancy.	Deputy Clerk / Environment and Climate Change Committee	
Cemeteries & Burials	Management of Cemeteries and Burials	Low	The Council owned Cemetery is maintained under a Service Level Agreement by NEDCC. The SLA needs reviewing and amending on a regular basis.	Deputy Clerk / Environment and Climate Change Committee	
Council Play Equipment	Accidents caused by faulty play equipment	Medium	The Parish Council pays NEDCC for regular safety checks on its play equipment and the Handymen do visual checks on a weekly basis. All damage and faults are reported to the Clerk to deal with appropriately.	Deputy Clerk / Environment and Climate Change Committee	
Bus Shelters & Benches	Management of Bus Shelters and Benches	Low	The Parish Council Handymen routinely clean and tidy the Council owned Bus shelters and report any damages to the Clerk to deal with appropriately. Benches are checked on a regular basis for signs of damage	Deputy Clerk / Environment and Climate Change Committee	
Trees	Reports of overgrowing / dangerous trees	Medium	The Parish Council have a duty of care to maintain all trees and vegetation on land it owns to a safe standard. A tree inspection and maintenance programme is to be completed for all Trees on Council land so proactive works can be carried out.	Deputy Clerk / Environment and Climate Change Committee	
Grit Bins & Salt	Grit bin refills and salt distribution inappropriately managed	Medium	Approximately 40 grit bins in the village with several being owned by the Parish Council. Contractors are in place to refill the bins as and when required and some salt supplied by NEDCC in return for the Council arranging the contractor. Bags of grit are also purchased and delivered to vulnerable residents in the village. A Grit Bin and Salt delivery Management policy is required and enforced to minimize misuse. New sites to be considered against a criteria in the village.	Deputy Clerk / Environment and Climate Change Committee	

Last Reviewed:	Mar-22	
Next Review Date	Mar-23	

Reviewed by Finance Committee:

Approved by Finance Committee:

Approved by Full Council:

Killamarsh Parish Council

KPC 16 Anti-Fraud & Corruption Policy

DETAILS OF POLICY	
Policy No	KPC 16
Policy Title	Anti-Fraud & Corruption Policy
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	22/02/2021
Next Review Date	March 2023

The Policy

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.

Killamarsh Parish Council

KPC 64 Risk Management and Internal Control Policy

DETAILS OF POLICY	
Policy No	KPC 64
Policy Title	Risk Management and Internal Control Policy
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	22/02/2021
Next Review Date	March 2023

The Policy

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.

Appendix A

Killamarsh Parish Council: Internal Control Checklis

Internal Control	Suggested Testing	Yes	No	Parish Council Controls / Comments
Standing Orders & Financial Regulations	<ul style="list-style-type: none"> • Has the Parish Council formally adopted Standing Orders and Financial Regulations? • Have these been reviewed against the latest model of NALC documents? 			
Payment Controls & Bookkeeping	<ul style="list-style-type: none"> • Has a Responsible Financial Officer been appointed with specific duties? • Have items or services been competitively purchased? • Is the cashbook maintained and up to date? • Is a bank reconciliation carried out regularly? • 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? • Has VAT on payments been identified, recorded and reclaimed? • 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	<ul style="list-style-type: none"> • Is income properly recorded and banked? • Does the precept approved, agree to the Council Tax authority's notification? • Are the petty cash floats adequate in size to meet small expenditure and do not require reimbursement more frequently than a month? • Is all the petty cash recorded and supported by VAT invoices/receipts? • Is petty cash expenditure reported to a council meeting? 			

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

Killamarsh Parish Council

KPC 65 Internal Audit Policy – Review the effectiveness of Internal Audit

DETAILS OF POLICY	
Policy No	KPC 65
Policy Title	Internal Audit Policy – Review the effectiveness of Internal Audit
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	22/02/2021
Next Review Date	March 2023

The Policy

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. Mission of the Review of Effectiveness of Internal Audit

To assist local councils to maintain and improve internal control in accordance with proper practices as set out in the Accounts and Audit Regulations.

3. Internal Audit Objectives and Responsibilities

The primary objective of Internal Audit is to review, appraise and report upon the adequacy of internal control systems operating throughout the council, and to achieve this will adopt a predominantly systems-based approach to audit.

The council's internal control system comprises the whole network of systems established within the council to provide reasonable assurance that the council's objectives will be achieved, with particular reference to:

- The effectiveness of operations
- The economic and efficient use of resources
- Compliance with applicable policies, procedures, laws and regulations

- The safeguarding of assets and interests from losses of all kinds, including those arising from fraud, irregularity and corruption
- The integrity and reliability of information, accounts and data

Accordingly, in the conduct of planned audits Internal Audit may:

- Carry out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year in order to be able to complete Section 4 (Annual internal audit report) of the Annual Return.
- Review the reliability and integrity of financial information and the means used to identify, measure, classify and report such information
- Review the means of safeguarding assets and, as appropriate, verify the existence of such assets
- Appraise the economy and efficiency with which resources are employed, identify opportunities to improve performance and recommend solutions to problems
- Review the established systems to ensure compliance with those policies, procedures, laws and regulations which could have a significant impact on operations, and determine whether the council is in compliance
- Review operations and activities to ascertain whether results are consistent with objectives and whether they are being carried out as planned.

4. The Scope of Internal Audit Activity

There are no limitations on Internal Audit's scope of activities. The scope of Internal Audit allows for unrestricted coverage of the council's activities, including both financial and non-financial systems of internal control.

4.1 Independence

The main determinant of the effectiveness of Internal Audit is that it is seen to be independent in its planning and operation. To ensure this, Internal Audit will operate within a framework that allows:

- Unrestricted access to the officers of the council
- Reporting in its own name
- Segregation from the day to day operations of the council Every effort will be made to preserve objectivity by ensuring that all Internal Auditors are free from any conflicts of interest and do not undertake any non-audit duties on behalf of the council.

4.2 Rights of Access

There are no limitations on Internal Audit's access to records. Internal Auditors have the authority to:

- access council premises at reasonable times agreed in advance
- access all assets, records, documents, correspondence and control systems
- receive any information and explanation considered necessary concerning any matter under consideration
- require any employee of the council to account for cash, stores or any other council asset under his/her control
- access records belonging to third parties, such as contractors when required.

5. The Council's Responsibilities

The Responsible Financial Officer and Proper Officer have clearly defined responsibilities for Risk Management, Internal Control, Internal Audit and preventing Fraud and Corruption.

The existence of Internal Audit does not diminish the responsibility of the council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

6. Reporting

The Internal Auditor will formally report the results of audits and the recommendations made to council and will follow up at subsequent Internal Audits to make sure that corrective actions are taken.

Written: November 2022

Approved by Finance Committee:

Approved by Full Council:

Killamarsh Parish Council

KPC 66 Investment Policy

DETAILS OF POLICY	
Policy No	KPC 66
Policy Title	Investment policy
Committee/Working Party Responsible	Finance Committee / Full Parish Council
Last Reviewed	n/a
Next Review Date	March 2023

The Policy

1. Introduction.

Killamarsh Parish Council acknowledges the importance of prudently investing the temporarily surplus funds held by the Parish Council, on behalf of the community.

The contribution that such investments make to the objectives of the Parish Council is to support effective treasury management activities.

This Strategy is consistent with the guidance set out by the Secretary of State for on 1 April 2018, issued under Section 15(1) (a) of the Local Government Act 2003.

2. Investment Objectives

The Council's **main priority is the security of investment first and foremost**, whilst also providing sufficient liquidity and when these first two requirements are satisfied, the best yield available. All investments will be made in sterling. The borrowing of monies purely to invest, or to lend and make a return, is unlawful and this Council will not engage in such activity. Where external investment managers are used, they will be contractually required to comply with this policy.

3. Specified Investments

Specified Investments are those offering high security and high liquidity, made in sterling and with a maturing of no more than two year. Such short term investments made with the UK Government or a local authority or parish council will automatically be Specified Investments. For the prudent management of its treasury balances, maintaining sufficient levels of security and liquidity, Killamarsh Parish Council will normally use:

- Deposits with UK banks, building societies, local authorities or other public authorities, or
- The debt management agency of HM Government.

In the current climate of uncertainty, and particularly with the experience of Icelandic banks, the Parish Council is extremely risk averse. Consequently, it restricts its investments to institutions which are covered by the Financial Services Compensation Scheme – which guarantees sums up to £85,000 for each qualifying institution (as at January 2019).

4. Use of indicators

Government guidance requires the use of indicators to allow the Parish Council's risk exposure to be assessed. However, as stated in paragraph 3 above, the Council has no risk associated with its investments, due to them being guaranteed by the government's compensation scheme, whilst ever, we maintain investments below the maximum amount – currently £85,000.

5. Non-Specified Investments

These investments have greater potential risk – examples include, investment in the money market, stocks and shares. Given the unpredictability and uncertainties surrounding such investments, Killamarsh Parish Council will *not* use this type of investment.

6. Liquidity of Investments

The Responsible Finance Officer will advise on the maximum periods for which funds may prudently be committed (up to two years) so as not to compromise liquidity.

7. Long Term Investments

Long term investments are those in excess of 12 months. Killamarsh Parish Council will not enter into any long term investment over two years.

8. Decisions

All decisions will be taken in an open and accountable way by the Full Council. All decisions will be minuted. Members will consider suggestions and recommendations from the Finance Committee; however the final decisions and strategy making will be the responsibility of the Council.

9. Review of policy

This policy will be reviewed by the Council annually.