



**PULBOROUGH PARISH COUNCIL**  
*Working together for a better future*

**ATTENTION: THE PUBLIC HAVE A RIGHT TO ATTEND THIS MEETING AND THEREFORE A PUBLIC SPEAKING ITEM HAS BEEN INCLUDED ON THE AGENDA. ANY RESIDENT WISHING TO SPEAK ON ANY ITEM SET OUT ON THIS AGENDA MUST INFORM THE PARISH CLERK NO LATER THAN 12 NOON THE DAY PRIOR TO THE MEETING.**

You are hereby SUMMONED to a meeting of the Finance & Policy Committee to be held in the Committee Room at Pulborough Sports Pavilion on **Thursday 21<sup>st</sup> November 2024 at 7.30pm.**

**Harry Quenault**  
**Clerk**

01798 873532 [hquenault@pulboroughparishcouncil.gov.uk](mailto:hquenault@pulboroughparishcouncil.gov.uk)  
Swan View, Lower Street, Pulborough, RH20 2BF

**Dated: 14<sup>th</sup> November 2024**

**AGENDA**

- 1. Apologies for Absence**  
To receive and approve the apologies for absence for members.
- 2. Declarations of Interest and Changes to Register of Interests**  
To receive members declarations of interest on any agenda items and to note any changes to councillors' register of interests.
- 3. Minutes**  
To approve the minutes of the meeting held on Thursday 24<sup>th</sup> October 2024.
- 4. Public Speaking**  
In accordance with standing order 1f, the chairman will invite those residents who have given formal notice to speak once only in respect of business itemised on the agenda and shall not speak for more than **5 minutes** or **10 minutes** if he/she is speaking on behalf of others such as a residents group.
- 5. Parish Council Finances**
  - To receive the reconciliations for Cashbook 1, 2, 3 & 4 as of 31<sup>st</sup> October – (Appendix A)
  - To receive a summary of Income & Expenditure compared to budget as of 31<sup>st</sup> October – (Appendix B)
  - To note a statement of earmarked reserves to 31<sup>st</sup> October – (Appendix C)
- 6. Grant – Recommendations**  
To receive recommendations from Cllr Court, Cllr Lee & Cllr Campbell on how best to allocate the grant budget. To resolve to take the recommendations to Full Council next month.
- 7. Internal Audit Report**  
To note the internal audit report. (Appendix D)

- 8. Risk Register**  
To re-adopt the risk register. (Appendix E)
- 9. Budget Review – 2<sup>nd</sup> Draft**  
To receive the 2<sup>nd</sup> draft of the budget for discussion. (Sent with Agenda separately)
- 10. Payments**  
To approve payments for signing. (*Details to be circulated to members at the meeting*)

**Bank Reconciliation Statement as at 31/10/2024  
for Cashbook 1 - Current Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Current Account	30/10/2024		100.00
Reserve Account	30/10/2024		336,188.79
336188.79			0.00
			<u>336,288.79</u>
<b><u>Unpresented Payments (Minus)</u></b>		<b><u>Amount</u></b>	
		0.00	
			<u>0.00</u>
			336,288.79
<b><u>Unpresented Receipts (Plus)</u></b>			
		0.00	
			<u>0.00</u>
			336,288.79
		<b>Balance per Cash Book is :-</b>	<b>336,288.79</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

**Bank Reconciliation Statement as at 31/10/2024  
for Cashbook 2 - Capital Bank A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Capital Deposit Account	31/10/2024		3,909.17
			<u>3,909.17</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			3,909.17
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			3,909.17
		<b>Balance per Cash Book is :-</b>	<b>3,909.17</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

**Bank Reconciliation Statement as at 31/10/2024  
for Cashbook 3 - CCLA Public Sector Deposit Fun**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
CCLA Public Sector Deposit Fun	31/10/2024		250,581.77
			<u>250,581.77</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			250,581.77
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			250,581.77
		<b>Balance per Cash Book is :-</b>	<b>250,581.77</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

**Bank Reconciliation Statement as at 30/10/2024  
for Cashbook 4 - Sum Up Credit A/c**

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Sum Up Account	30/10/2024		625.09
			<hr/> 625.09
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			625.09
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<hr/> 0.00
			625.09
		<b>Balance per Cash Book is :-</b>	<b>625.09</b>
		<b>Difference is :-</b>	<b>0.00</b>

**Signatory 1:**

Name .....Signed .....Date .....

**Signatory 2:**

Name .....Signed .....Date .....

## Detailed Income &amp; Expenditure by Budget Heading 31/10/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Administration</u>							
1076 Precept	292,460	292,460	0			100.0%	
1077 Grants, Fundraisers & Other In	33,045	0	(33,045)			0.0%	32,609
1150 Event Income	738	1,000	262			73.8%	
Administration :- Income	<b>326,244</b>	<b>293,460</b>	<b>(32,784)</b>			<b>111.2%</b>	<b>32,609</b>
4006 Staff Expenses	301	400	99		99	75.2%	
4010 Members Expenses	30	200	170		170	14.9%	
4015 Audit Fees	1,026	1,200	174		174	85.5%	
4016 Bank Charges	289	380	91		91	76.0%	
4017 Legal Fees	1,435	2,000	565		565	71.8%	
4020 Postage	0	75	75		75	0.0%	
4021 Rent, Broadband & Room Hire	5,986	7,600	1,615		1,615	78.8%	
4022 Training	343	1,250	907		907	27.4%	
4025 Stationery & Office	1,376	2,250	874		874	61.2%	
4027 Phones	499	1,200	701		701	41.6%	
4028 Advertisement	0	1,000	1,000		1,000	0.0%	
4030 Subscriptions	2,315	2,750	435		435	84.2%	
4035 Insurance	7,211	7,000	(211)		(211)	103.0%	
4037 IT Support & Infrastructure	0	3,000	3,000		3,000	0.0%	
4045 Event Cost	836	500	(336)		(336)	167.1%	
Administration :- Indirect Expenditure	<b>21,644</b>	<b>30,805</b>	<b>9,161</b>	<b>0</b>	<b>9,161</b>	<b>70.3%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>304,599</b>	<b>262,655</b>	<b>(41,944)</b>				
6001 less Transfer to EMR	32,609						
<b>Movement to/(from) Gen Reserve</b>	<b>271,990</b>						
<u>103 Capital</u>							
1033 Other Grants	0	3,000	3,000			0.0%	
Capital :- Income	<b>0</b>	<b>3,000</b>	<b>3,000</b>			<b>0.0%</b>	<b>0</b>
<b>Net Income</b>	<b>0</b>	<b>3,000</b>	<b>3,000</b>				
<u>104 Loans and Finance</u>							
1040 Interest on A/c's	9,300	10,800	1,500			86.1%	
Loans and Finance :- Income	<b>9,300</b>	<b>10,800</b>	<b>1,500</b>			<b>86.1%</b>	<b>0</b>
<b>Net Income</b>	<b>9,300</b>	<b>10,800</b>	<b>1,500</b>				

## Detailed Income &amp; Expenditure by Budget Heading 31/10/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>105</u> <u>MSF</u>							
1050 MSF	25,253	4,000	(21,253)			631.3%	25,000
	<b>25,253</b>	<b>4,000</b>	<b>(21,253)</b>			<b>631.3%</b>	<b>25,000</b>
MSF :- Income							
4080 MSF	12,278	1,000	(11,278)		(11,278)	1227.8%	12,129
	<b>12,278</b>	<b>1,000</b>	<b>(11,278)</b>	<b>0</b>	<b>(11,278)</b>	<b>1227.8%</b>	<b>12,129</b>
MSF :- Indirect Expenditure							
<b>Net Income over Expenditure</b>	<b>12,975</b>	<b>3,000</b>	<b>(9,975)</b>				
6000 plus Transfer from EMR	12,129						
6001 less Transfer to EMR	25,000						
<b>Movement to/(from) Gen Reserve</b>	<b>105</b>						
<u>106</u> <u>Staff Costs</u>							
4000 Administration Salaries	34,000	68,855	34,855		34,855	49.4%	
4001 Employers NI & Tax	4,408	6,720	2,312		2,312	65.6%	
4002 Superannuation	8,857	25,190	16,333		16,333	35.2%	
4003 Village Sweeping Salary	597	1,100	503		503	54.2%	
4005 Recreation Salary	14,667	28,750	14,083		14,083	51.0%	
4007 Neighbourhood Wardens	0	70,385	70,385		70,385	0.0%	
4008 Apprentice P/T	0	13,250	13,250		13,250	0.0%	
	<b>62,529</b>	<b>214,250</b>	<b>151,721</b>	<b>0</b>	<b>151,721</b>	<b>29.2%</b>	<b>0</b>
Staff Costs :- Indirect Expenditure							
<b>Net Expenditure</b>	<b>(62,529)</b>	<b>(214,250)</b>	<b>(151,721)</b>				
<u>107</u> <u>Discretionary</u>							
1021 Street Cleaning	7,185	6,875	(310)			104.5%	
	<b>7,185</b>	<b>6,875</b>	<b>(310)</b>			<b>104.5%</b>	<b>0</b>
Discretionary :- Income							
4090 Contingency	1,458	1,000	(458)		(458)	145.8%	
4091 Grants & Donations	0	2,775	2,775		2,775	0.0%	
4096 Memorial Garden	65	100	35		35	65.0%	
	<b>1,523</b>	<b>3,875</b>	<b>2,352</b>	<b>0</b>	<b>2,352</b>	<b>39.3%</b>	<b>0</b>
Discretionary :- Indirect Expenditure							
<b>Net Income over Expenditure</b>	<b>5,662</b>	<b>3,000</b>	<b>(2,662)</b>				
<u>201</u> <u>Highways</u>							
1020 Christmas Lighting	640	1,000	360			64.0%	
	<b>640</b>	<b>1,000</b>	<b>360</b>			<b>64.0%</b>	<b>0</b>
Highways :- Income							
4200 Christmas Lighting	0	4,400	4,400		4,400	0.0%	
4210 Equipment	0	500	500		500	0.0%	



## Detailed Income &amp; Expenditure by Budget Heading 31/10/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4225 Refuse Collections	839	1,600	761		761	52.4%	
4230 Other	781	2,000	1,219		1,219	39.0%	
Highways :- Indirect Expenditure	<b>1,620</b>	<b>8,500</b>	<b>6,880</b>	<b>0</b>	<b>6,880</b>	<b>19.1%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>(980)</b>	<b>(7,500)</b>	<b>(6,520)</b>				
<u>202 Street Lighting</u>							
4250 Street Lighting - Supply & Mai	8,061	8,605	544		544	93.7%	
Street Lighting :- Indirect Expenditure	<b>8,061</b>	<b>8,605</b>	<b>544</b>	<b>0</b>	<b>544</b>	<b>93.7%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(8,061)</b>	<b>(8,605)</b>	<b>(544)</b>				
<u>301 Allotments</u>							
1100 Allotment Tenancies	1,526	2,250	724			67.8%	
Allotments :- Income	<b>1,526</b>	<b>2,250</b>	<b>724</b>			<b>67.8%</b>	<b>0</b>
4301 Allotments Water	363	700	337		337	51.9%	
4305 Allotments Maintenance & Repai	1,393	1,250	(143)		(143)	111.4%	365
Allotments :- Indirect Expenditure	<b>1,756</b>	<b>1,950</b>	<b>194</b>	<b>0</b>	<b>194</b>	<b>90.1%</b>	<b>365</b>
<b>Net Income over Expenditure</b>	<b>(231)</b>	<b>300</b>	<b>531</b>				
6000 plus Transfer from EMR	365						
<b>Movement to/(from) Gen Reserve</b>	<b>135</b>						
<u>303 Grounds Maintenance</u>							
4342 Tree Works	2,318	9,000	6,682		6,682	25.8%	
4343 Water	1,155	3,500	2,345		2,345	33.0%	
Grounds Maintenance :- Indirect Expenditure	<b>3,473</b>	<b>12,500</b>	<b>9,027</b>	<b>0</b>	<b>9,027</b>	<b>27.8%</b>	<b>0</b>
<b>Net Expenditure</b>	<b>(3,473)</b>	<b>(12,500)</b>	<b>(9,027)</b>				
<u>304 Pavilion</u>							
1055 Pantry Income	2,757	0	(2,757)			0.0%	2,757
Pavilion :- Income	<b>2,757</b>	<b>0</b>	<b>(2,757)</b>				<b>2,757</b>
4055 Pantry Expense	2,775	0	(2,775)		(2,775)	0.0%	2,775
4360 Boiler & Shower	0	500	500		500	0.0%	
4361 Council Tax	1,200	650	(550)		(550)	184.6%	
4362 Electricity & Gas	3,091	4,500	1,409		1,409	68.7%	
4363 Fire Equipment & Maintenance	135	2,000	1,865		1,865	6.8%	
4364 Repairs	2,765	3,900	1,135		1,135	70.9%	
Pavilion :- Indirect Expenditure	<b>9,965</b>	<b>11,550</b>	<b>1,585</b>	<b>0</b>	<b>1,585</b>	<b>86.3%</b>	<b>2,775</b>
<b>Net Income over Expenditure</b>	<b>(7,209)</b>	<b>(11,550)</b>	<b>(4,341)</b>				
6000 plus Transfer from EMR	2,775						
6001 less Transfer to EMR	2,757						

## Detailed Income &amp; Expenditure by Budget Heading 31/10/2024

## Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>Movement to/(from) Gen Reserve</b>	<b>(7,191)</b>						
<b>305 Other Recreation</b>							
1120 Social Club Tenancies	4,309	10,350	6,041			41.6%	
1121 Sports Club Tenancies	1,153	2,900	1,747			39.8%	
Other Recreation :- Income	<b>5,462</b>	<b>13,250</b>	<b>7,788</b>			<b>41.2%</b>	<b>0</b>
4389 Vehicle Lease	12,450	11,000	(1,450)		(1,450)	113.2%	1,450
4390 Insurance	428	0	(428)		(428)	0.0%	
4391 Maintenance Supplies	519	850	331		331	61.1%	
4392 Playground	598	9,000	8,402		8,402	6.6%	
4393 Tractors, Equipment & Fuel	6,761	5,000	(1,761)		(1,761)	135.2%	2,089
4395 NCRG	9	250	241		241	3.6%	
4396 Pocket Park	0	250	250		250	0.0%	
4397 Youth Initiatives	3,914	15,000	11,086		11,086	26.1%	
4399 Rivermead	59	250	191		191	23.6%	
Other Recreation :- Indirect Expenditure	<b>24,739</b>	<b>41,600</b>	<b>16,861</b>	<b>0</b>	<b>16,861</b>	<b>59.5%</b>	<b>3,539</b>
<b>Net Income over Expenditure</b>	<b>(19,277)</b>	<b>(28,350)</b>	<b>(9,073)</b>				
6000 plus Transfer from EMR	3,539						
<b>Movement to/(from) Gen Reserve</b>	<b>(15,738)</b>						
Grand Totals:- Income	<b>378,366</b>	<b>334,635</b>	<b>(43,731)</b>			<b>113.1%</b>	
Expenditure	<b>147,588</b>	<b>334,635</b>	<b>187,047</b>	<b>0</b>	<b>187,047</b>	<b>44.1%</b>	
<b>Net Income over Expenditure</b>	<b>230,778</b>	<b>0</b>	<b>(230,778)</b>				
plus Transfer from EMR	<b>18,808</b>						
less Transfer to EMR	<b>60,366</b>						
<b>Movement to/(from) Gen Reserve</b>	<b>189,220</b>						

**Earmarked Reserves**

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<u>Account</u>	<u>Opening Balance</u>	<u>Net Transfers</u>	<u>Closing Balance</u>
315 EMR - Pulborough Pantry	3,061.46	-17.77	3,043.69
320 EMR - MSF Resurfacing/Playgrou	11,218.28	12,870.75	24,089.03
321 EMR - Pav Refurb/Tractor Shed	178,296.82	0.00	178,296.82
324 EMR - New Tractor/Machinery	11,028.91	-538.80	10,490.11
325 EMR - Neighbourhood Plan	2,685.27		2,685.27
326 EMR - Neighbourhood Wardens	20,671.98		20,671.98
327 EMR - Community Benefit Fund	2,434.90		2,434.90
328 EMR - CIL Monies	11,452.56	29,608.89	41,061.45
329 EMR - Legal Fees	5,775.42		5,775.42
330 EMR - Community Gardem	750.00	-365.48	384.52
	<b><u>247,375.60</u></b>	<b><u>41,557.59</u></b>	<b><u>288,933.19</u></b>



Mr H Quenault  
Pulborough Parish Council  
Swan View  
Lower Street  
Pulborough  
West Sussex  
RH20 2BF

7 November 2024

Dear Harry

Re: Pulborough Parish Council  
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

#### Executive summary

Following completion of our interim internal audit on 7 November 2024 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report. Recommendations for action are shown in bold text and are summarised in the table at the end of the report.

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

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

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

#### Regulation

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

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

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority's approval of the annual governance statement.

#### Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

#### Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 internal audit assignment. Copies of this document are available on request.

#### Planning and inherent risk assessment

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

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

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## A. BOOKS OF ACCOUNT

Internal audit requirement

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

Audit findings

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

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

I reviewed the nominal ledger entries for the period 1 April 2024 to date. I found no evidence of instances of netting off and transactional items were posted with sufficient narrative detail to explain their source and appeared to be placed to the most appropriate nominal code budget headings.

## B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

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

The External Auditor's Report for 2023/24 was not qualified and has been published on the council website along with the completed Notice of Conclusion of Audit form.

Under other matters, the External Auditor commented 'The Council left a significant time period between approval of the Annual Governance and Accountability Return and the commencement of the Public Rights Period. The Audit and Accounts Regulations 2015, section 12 (3)(a) and proper practices require that following approval of the Return, the Public Rights Period should commence as soon as is reasonably practicable when taking into consideration the mandatory inclusion of the first 10 working days of July.'

The Council provided an explanation for the variance on Box 4 on Section 2 of AGAR from the prior year to the current year. Whilst the explanation was reasonable, no values were initially provided in order to support the movement. These were later provided on request. The Parish Council should in future ensure that all the necessary supporting financial information is provided with their annual submission.'

The conclusion of the audit was reported to the council meeting held in September 2024 (minute ref 19).

There is evidence within the minutes of council meetings of receipt and review of internal audit reports taking place during the year.

**Confirm by sample testing that councillors sign statutory office forms**

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website includes a councillor page where the individual Register of Members' Interests forms are published.

**Confirm that the council is compliant with the relevant transparency code**

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

### Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

#### The importance of using .gov.uk domains for websites and emails

5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.

5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.

5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.

5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:

5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.

5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.

5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.

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

### Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place. Terms of reference for each committee are included in the council's adopted Standing Orders.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

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

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note that the agendas include supporting documentation in accordance with the requirements of the Information Commissioner's Office.

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

Draft minutes are uploaded to the council website and clearly annotated as draft.

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in October 2024 (minute ref 77).

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

Financial Regulations are based on versions of the NALC models and were last reviewed and adopted by council in October 2024 (minute ref 77). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

I discussed with the Clerk the new NALC model published in May 2024 and encourage the council to use this version as a basis for future adoption. They can still be tailored to suit the size and structure of the council, and provide an opportunity to ensure that the written regulations match the council's now established internal processes.

A review of council minutes and discussion with the Clerk confirms that council authorises payments in accordance with the adopted Financial Regulations and is taking additional steps in the authorisation process over and above those required by the current regulations. The council has in place a system to segregate duties in terms of the setting up and subsequent release of payments made via online banking.

**Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £10.81 per elector**

The council has adopted the General Power of Competence (GPC) and the Section 137 threshold does not apply.

**Check receipt of VAT refund matches last submitted VAT return**

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £4,327.93 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 21 October 2024. The council is up to date with its VAT submissions.

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

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

## C. RISK MANAGEMENT AND INSURANCE

### Internal audit requirement

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

### Audit findings

The council has a financial risk assessment which was most recently reviewed and approved by council in October 2023 and is due to be reviewed again November 2024.

I reviewed the risk assessment record, which details the types of risk identified, assigns a perceived risk level based on the likelihood and severity of the incident occurring, records mitigation action taken and reassesses the residual risk after the action is taken. The Clerk confirmed that the updated version due to be reviewed in November has a consistent approach using the risk numbering to highlight low, medium and high risk activities.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities.

I confirmed that the council has a valid insurance policy in place with Hiscox Insurance through Gallagher which covers the year under review. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fraud & Dishonesty (Fidelity Guarantee) level of £500,000 which is sufficient for a council of this size, although the Clerk confirmed that the level will be reviewed as balances are anticipated to potentially exceed this level next year.



## D. BUDGET, PRECEPT AND RESERVES

### Internal audit requirement

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

### Audit findings

The council set a precept of £292,460 for 2024/25. With a tax base of 2,609.4, this equates to a band D equivalent of £112.08 (compared to the average in England of £85.89).

The Clerk confirmed that the 2025/26 budget setting is underway with a first draft budget having gone to the Finance Committee meeting last month, and a second draft due to the next committee meeting. The council aims to approve the budget at the November council meeting although there is also a meeting in January 2025 if required.

The Finance Committee receive a monthly update on the budget performance, and this also goes to council on a quarterly basis with an update provided by the Chair of the Finance Committee and an opportunity for councillors to ask questions. This provides all councillors with sufficient information to make informed decisions.

The council holds circa £288,000 in earmarked reserves at the date of the interim audit, spread across a range of clearly identifiable projects, including amounts from Community Infrastructure Levy (CIL) which are identified separately. I checked the purpose of the earmarked reserves with the Clerk and am content that they are all for legitimate future planned projects of the council.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37. Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

A check of the general reserve balance will be conducted at the final internal audit and the council is advised to follow the JPAG guidance in determining an appropriate level to hold.

## E. INCOME

### Internal audit requirement

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

### Audit findings

Apart from the precept, the council's primary sources of income are from the MUGA, rent from the sports & social clubs, allotment tenancies, grants, event income, bank interest and VAT refunds.

Allotment fees are approved by the council to allow for the 12 months' advance notice. Other lease information is currently based on historic agreements, although these arrangements are currently being reviewed.

## F. PETTY CASH

### Internal audit requirement

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

### Audit findings

The council has no petty cash and the testing for this internal control objective does not apply.

## G. PAYROLL

### Internal audit requirement

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

### Audit findings

The council has six employees, all of whom have contracts of employment based on the NALC template and salaries are aligned to the NJC salary scale, and the council is a member of the Local Government Pension Scheme (LGPS).

Payroll is outsourced to West Sussex County Council who make all salary, HMRC and pension payments on behalf of the council and subsequently invoice the council monthly.

I was able to confirm HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions. I checked a sample of payslips and was able to confirm that deduction amounts appear correct.

There are no councillor allowances, although the Clerk is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

## H. ASSETS AND INVESTMENTS

### Internal audit requirement

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

### Audit findings

The council has a fixed asset register in place, maintained in an Excel format, which includes details of asset location, date of acquisition, cost or proxy cost and insurance values.

Assets are correctly listed at original net cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

The register has been updated with new acquisitions this year, and I confirmed by sample testing of the invoice that items added have been accurately recorded at the original net purchase price.

The council has sold assets during the year and obtained an independent valuation for these items to ensure best value was achieved and were then able to sell the assets for more than the valuation figure.

The council has no borrowing nor long-term investments.

## I. BANK AND CASH

### Internal audit requirement

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

### Audit findings

Financial Regulation 12.1 states 'On a regular basis, at least once in each quarter and at each financial year end, two Council members shall verify all bank reconciliations produced by the RFO. The members shall sign the reconciliations and the original bank statements as evidence of verification.'

Bank reconciliations are completed monthly. I reviewed the most recent bank reconciliations and was able to confirm the balances to the bank statements and found no errors. The reconciliations were signed although there is no evidence of the statement being signed in accordance with FR 12.1 and to achieve a positive sign-off on this internal control objective I will need to see signed documents for both the reconciliation and bank statement.

The council currently holds accounts with Nat West and CCLA. The balances on the Nat West accounts exceed the Financial Services Compensation Scheme (FSCS) limit and the council should consider opening an account with an alternate provider to maximise the protection available to it. The Clerk and council are aware that the CCLA are not covered by the FSCS guarantee.

## J. YEAR END ACCOUNTS

### Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

### Audit findings

Testing to be conducted at final internal audit.

**K. LIMITED ASSURANCE REVIEW**

## Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick “not covered”)

## Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

**L: PUBLICATION OF INFORMATION**

## Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

## Audit findings

Testing to be conducted at final internal audit.

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**

## Internal audit requirement

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

## Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	23 May 2024
Date inspection notice issued	24 June 2024
Inspection period begins	25 June 2024
Inspection period ends	5 August 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

## N: PUBLICATION REQUIREMENTS

### Internal audit requirement

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 authorities must publish:

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

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

### Audit findings

Testing to be conducted at final internal audit.

## O. TRUSTEESHIP

### Internal audit requirement

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

### Audit findings

The council has no trusts and testing under this internal control objective is not required.

## Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	✓		
D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	✓		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for			✓
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	✓		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



Andy Beams

Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
I. BANK AND CASH	<p>The reconciliations were signed although there is no evidence of the statement being signed in accordance with FR 12.1 and to achieve a positive sign-off on this internal control objective I will need to see signed documents for both the reconciliation and bank statement.</p> <p>The balances on the Nat West accounts exceed the Financial Services Compensation Scheme (FSCS) limit and the council should consider opening an account with an alternate provider to maximise the protection available to it. The Clerk and council are aware that the CCLA are not covered by the FSCS guarantee.</p>	

**Pulborough Parish Council**

**Risk Management Policy and Risk Register**

**Reviewed on 21/11/24**

*“The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council.”*

The management of risk is an important part of the Council's work; making sure that the people who use our facilities are safe, giving the staff the protection to get on with their work, and protecting the assets that the council hold. Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that enable the Parish Council to identify any and all potential inherent risks. The Parish Council, based on this assessment, will take all practical and necessary steps to reduce or eliminate the risks, insofar as is practically possible and making sure that all employees are made aware of the results of the risk assessment.

**Risk Assessment Matrix**

		IMPACT		
		Negligible (1)	Moderate (2)	Severe (3)
LIKELIHOOD	Highly likely (3)	3	6	9
	Possible (2)	2	4	6
	Unlikely (1)	1	2	3

Topic	Possible Risks	Actual			Management/Mitigation	Review/Assess/Revise	Residual		
		Likelihood	Severity	Risk			Likelihood	Severity	Risk
Financial									
Business Continuity	Risk of Council not being able to continue its business due to an unexpected or tragic circumstance.	1	3	3	The Clerk/RFO makes regular back-ups of files to Cloud Storage. In the event of the Clerk being indisposed the Chairman to contact the Sussex Association of Local Councils for advice. Passwords for all systems held in secure location by the external IT company encrypted.	Appropriate back-up arrangements in place.	1	2	2
	Loss of Clerk/RFO or loss of Council papers / electronic records	2	3	6		Review plan when necessary.	2	1	2



Precept	Adequacy of precept	2	2	4	<p>The Council regularly receives budget update information through the year to check the adequacy of the precept which is fixed by full Council. At the Precept meeting the Council receives a budget update report, including actual and projected year-end indicative figures provided by the Clerk/RFO. Once the Council has formally agreed the level of precept required the Clerk/RFO requests this amount from the District Council.</p> <p>The Clerk/RFO informs Council when precept income is received. Should the full amount not be received Clerk will liaise directly with District Council.</p>	Existing procedures adequate	1	1	1	
	Requirements not submitted to District Council	1	2	2				1	1	1
	Amount not received by District Council	1	2	2				1	1	1
Financial Records	Inadequate records	1	2	2	<p>The Council has adopted Financial Regulations which set out the requirements for reporting financial information to the council. This includes procedures that are designed to prevent fraud and irregularities. Every month, the Clerk, produces up to date statement of accounts through the Finance &amp; Policy meeting with a profit and loss statement. This is agreed and noted by the committee.</p>	Existing procedure adequate.	1	1	1	
	Financial irregularities	1	3	3			Review the Financial Regulations at yearly intervals.	1	2	2
Bank and Banking	Inadequate checks	2	3	6	The Council has Financial	Existing procedures	1	1	2	

	Bank mistakes	1	3	3	Regulations which set out the requirements for banking, cheques and reconciliation of accounts.	adequate.	1	2	2
	Loss	1	3	3	The Clerk/RFO reconciles the bank accounts monthly to ensure transactions are correctly reflected in the financial information presented to the council.	Review Financial Regulations annually.	1	2	2
	Charges	2	2	4	The Clerk/RFO reviews the Councils banking arrangements regularly. Banking payments presented to signatories for reconciliation and signature before any payment is made. Dual authorisation is used to mitigate the issue.	Review bank signatory list as required, especially after Annual Council Meeting and after an election.  Reconcile accounts and bank statements monthly and present to the correct committee.	1	2	2
Cash	Loss through theft or dishonesty	1	3	3	The Council has Financial Regulations which set out the requirements for the handling of cash.  Indemnity insurance is in place of the maximum account held within the bank account.  No petty cash or cash float is held by any staff.	Existing procedures adequate.	1	2	2
Election costs	Financial risk to the council of an election.	2	3	6	Risk is higher in an election year. An earmarked financial reserve is held to cater for an election if this becomes necessary.	Existing procedure adequate	2	1	2
VAT	Re-claiming/charging	2	1	2	The Council has Financial Regulations, which set out the required processes.	Existing procedure adequate	1	1	1
Annual Return	Submit within time limits.	2	2	4	Annual Return is completed and approved by the Council in April/May and submitted to the	Existing procedures adequate	1	1	1

					external auditor on time (or an exemption certificate is signed and returned if appropriate).  Internal Auditor completes the relevant paperwork and is booked months in advance.  The RFO ensures that he is aware of the relevant deadline via training and reviewing the external audit guidance.				
Direct costs	Goods billed but not supplied	2	3	6	The Council has Financial Regulations which set out the underlying requirements.	Existing procedures adequate.	2	1	2
Orders and invoices Debts	Incorrect invoicing	2	2	2	At each Council meeting the list of invoices awaiting approval is distributed to Councillors for consideration and approval. Unpaid invoices to the Council are pursued and where possible, payment is obtained in advance.	Review the Financial Regulations annually.	2	1	2
	Unpaid invoices	1	2	2				2	1
Grants payable	Power to pay	1	2	2	Council reviews compliance with the criteria to use the GPC.	Existing procedure adequate.	1	1	1
	Authorisation of Council and recording of decision	1	2	2	All such expenditure is considered by Finance & Policy and then Council for approval and minuted accordingly.  If payment is made using the S137 power, this is recorded specifically.	Parish Councillors record S137 payments when required.	1	1	1
Grants - receivable	Receipts of Grant	1	2	2	Grants are dealt with within the	Receipt of one-off grants	1	1	1

					specifically defined terms and conditions and are itemised explicitly in the accounts presented to the Council.	recorded through control ledger account which are then minuted.			
Charges – rentals receivable	Receipt of rental (allotments)	3	1	3	A schedule of payments received is kept which tallies with the ongoing 'receipts and payments' schedule and bank reconciliation. Any late payments are noted and chased by the Deputy Clerk in line with relevant Terms and Conditions.	Existing procedure adequate.	1	1	1
Operational Management									
Value for Money	Work awarded incorrectly	2	2	4	Financial Regulations specify the procedures for procuring goods and services.	Existing procedures, contained within Financial Regulations, are adequate.	1	1	1
Accountability	Overspend on services	2	2	4	If problems are encountered with a contract or a service, the Clerk/RFO would investigate, check the relevant circumstances and report to Council.		1	2	2
Salaries and associated costs	Salary paid incorrectly	2	2	4	The Parish Council authorises the appointment level of remuneration of all employees.	Existing systems include adequate controls	1	2	2
	Wrong deductions of NI or Tax	2	2	4					
	Unpaid Tax & NI contributions to HMRC	2	2	4	Rates of pay are linked to national terms and conditions, in majority.		1	2	2
					Pulborough Parish Council use WSCC to complete their payroll who calculate tax and NI.  All staff have a contract of employment and job description.  Employment policies in place.		1	2	2

Employees	Loss of key personnel	2	3	6	<p>The Councillors will convene emergency meetings to agree interim arrangements if key personnel are absent without notice.</p> <p>The council carries Fidelity Guarantee insurance with regard to fraud or staff actions.</p> <p>The Clerk/RFO is provided with access to relevant training, reference books and legal advice required to undertake the role.</p> <p>Annual appraisal interviews are carried out.</p> <p>Employment policies in place.</p>	<p>Existing procedure adequate. Appointed Cllr reviews RFO's management, RFO &amp; Chair communicate to respond to unexpected circumstances. Monitor working conditions, safety requirements and insurance regularly.</p> <p>Existing procedures adequate.</p>	2	1	2
	Fraud	1	3	3			1	2	2
	Actions undertaken	1	3	3			1	1	1
	Health & Safety	2	3	6			1	2	2
IT Security	Hacking / Data Breach	1	3	3	<p>The Council have employed a robust data back up to ensure that data is restorable in 24 hours and held in an offsite location. Virus protection is part of our system. Emails are scanned by anti-spam software. All information is stored in the cloud.</p>	<p>Existing procedures adequate, monitored by the Clerk and RFO.</p>	1	2	2
	Email Spam	2	2	4			2	1	2
Legal Powers	Illegal activity or payments	1	3	3	<p>All activity and payments within the powers of the Parish Council to be resolved and minuted at Full Council.</p> <p>Any illegal activity or payments identified will be notified to the relevant bodies.</p>	<p>All powers appropriately considered and minutes.</p>	1	1	1
Minutes, agendas, notices, statutory	Accuracy and legality business conduct	2	2	4	<p>Minutes and agendas are produced in the prescribed form by the Clerk and</p>	<p>Existing procedure adequate. Guidance/training is available to</p>	1	1	1

documents		2	2	4	adhere to legal requirements.  Minutes are approved and signed at the next Council meeting. Minutes and agenda are accessible to the public in compliance with the legal requirements. Business conducted at Council meetings is managed lawfully by the Chair with the advice and guidance of the Clerk, who possesses the CiLCA qualification.	the Chair.  Members to adhere to Code of Conduct.	1	1	1
Insurance	Adequacy	2	3	6	An annual review is undertaken (at time of policy renewal) of all insurance arrangements.	Existing procedure adequate.	1	2	2
	Cost	2	2	4		Review insurance provision annually.	1	2	2
	Compliance	2	3	6	The schedule is always sent to the Council in advance so that it can be approved.  Fidelity is checked by the auditor yearly.		1	2	2
	Fidelity Guarantee	2	3	6			1	2	2
Data protection	Policy	2	2	4	The Council is registered with the Information Commissioner.  Data protection policies in place.  Staff receive training relevant to their role in ensuring the protection of data.  Cllrs are reminded of not sharing personal data inappropriately.	Ensure annual renewal of training and registration of ICO and review the data protection policy when required.	2	1	2
	Provision	2	2	4			1	1	1
Freedom of Information Act	Policy	2	2	4	The Council has a model publication scheme for Local Councils in place.	Monitor and report any impacts of requests made under the FOI Act.	2	1	2
	Provision	2	2	4			1	1	1
Meeting location	Health & Safety	2	1	2	A visual inspection is made at each meeting location to ensure there is nothing that would have an adverse	Existing procedure adequate.	1	1	1

					impact on those attending.				
Allotments and access roads	Failure of tenants to use and maintain plots	2	2	4	Inspection of individual plots and monitoring is conducted regularly on whether Terms and Conditions have been satisfied.	Existing procedure adequate. All new allotment holders are sent a copy of the allotment rules.	1	1	1
	Reputational harm from poor maintenance	2	2	4	Inspection of allotments, adhering to maintenance schedule and ensuring any additional identified work is undertaken promptly.		1	1	1
	Risk to third parties	1	3	3	Annual review of Tenancy Agreement and Terms and Conditions.	Ensure there is an officer responsible for the supervision of the allotments.  Where contractors are used ensure that they have proper qualifications and insurance.	1	2	2
<b>Liability</b>									
Legal Powers	Illegal activity or payments	1	3	3	All activity and payments made within the powers of the Parish Council (not ultra vires) and to be resolved and clearly minuted.  Ensure established with clear terms of reference.	Existing procedure adequate.	1	2	2
Public Liability	Risk to third party, property or individuals	2	3	6	Insurance is in place. Risk assessments regularly carried out to comply with requirements.	Existing procedures adequate.  Ensure risk assessments are carried out.	1	2	2
Employer Liability	Non-compliance with employment law	2	3	6	Undertake adequate training and seek advice from the Sussex Association of Local Councils.	Existing procedures adequate.	1	2	2
Legal Liability	Legality of activities	2	2	4	Clerk to clarify legal position on proposals and to seek advice if necessary.	Existing procedures adequate.	1	2	2
	Proper and timely reporting via Minutes	2	1	2			1	1	1
	Proper document control	2	1	2	The Council will always receive and approves Minutes at monthly Council meetings.		1	1	1

					Document Retention Policy is in place and filing is completed frequently.				
Assets									
Assets (including noticeboards and street furniture)	Loss or Damage	2	2	4	An annual review of assets is undertaken for insurance provision, storage and maintenance purposes.  An asset register is kept up to date and insurance value is held at the appropriate level for all items.	Existing procedure now adequate	1	1	1
	Risk/damage to third parties/property	1	3	3			1	2	2
Maintenance	Poor performance of assets or amenities.	2	3	2	All assets owned by the Council are regularly reviewed and maintained.	Existing procedure now adequate. Ensure timely inspections carried out.  All yearly checks must be carried out by officers to ensure water testing, fire and EICR are being conducted.	2	1	2
	Risk to third parties	2	3	4	All repairs and relevant expenditure for these repairs are actioned/authorised in accordance with the procedures agreed by the Council.  All assets are insured and reviewed annually.		2	1	1
Council records - paper	Loss through theft, fire or damage	2	2	4	The Parish Council's current records are stored at the Village Hall, most are digital. These are backed up by the cloud.  Historic records (historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries etc.) are stored at County archives.  Deeds and conveyances are lodged for safekeeping on cloud backups.	Damage (apart from fire) and theft is unlikely and so provision adequate.  Deeds/leases are copied and stored on-site.	2	2	2



Village Greens and Parish Land	Village Recs	2	3	6	<p>The Council is the owner of these areas and is responsible for their upkeep and safety together with any furniture and fittings placed on them by the Council.</p> <p>The Council is also responsible to monitor the vehicular accesses across Village Greens and Parish Land.</p>	Ensure that all areas are kept in a fit state for public use; that contractors working on these areas on Council business are properly insured; ensure that the Council's liability insurances are adequate. The Council conduct inspections where necessary of the areas and record its findings. Insurance to cover trespass and damage to property.	2	2	2
	Other land in the ownership of the Council	2	2	4	Risk arises through work being carried out at the area by contractors employed by the Council and use by the public.	Where contractors are used ensure that they have proper qualifications and insurance. Ensure the Council's insurance covers all risks, regular inspections are made and the findings recorded.	1	1	2
	Physical assets not mentioned above	1	1	2	Seats, wells, notice boards, the bus shelters, the village sign should be in good repair and provide no hazard to the public.	Ensure that this property is regularly inspected for repair and safety. Ensure that the Council's liability insurance is adequate.	1	1	2
Council records - electronic	Loss through theft, fire or damage	2	2	4	The Parish Council's electronic records are stored on multiple PC's.	Computer records are backed up immediately.	2	1	2
	Corruption of computer	2	2	4	<p>Back- ups of the files are taken immediately onto an independent cloud service.</p> <p>Good practice management of all passwords.</p>		2	1	2
Propriety and Reputation									
Members interests	Conflict of interest	2	2	4	The declaration of interests by Members at meetings is a standing item	Existing procedure adequate.	1	2	2

	Register of Members interests	1	3	3	to remind Councillors of their duty. Register of Members Interest forms should be reviewed regularly by Councillors.	Members take responsibility to update the Register.	1	2	2
Councillor allowances	Councillors over-paid	1	1	1	No allowances are paid to Parish Councillors.	No procedure required	1	1	1
	Real or apparent benefit financially from membership of the council	2	2	4	Register gifts and hospitalities.		1	1	1
Neglect of Duties	Councillors seen to neglect duties and interests of parishioners	2	2	4	Council meetings should be well attended by councillors and frequently by parishioners interested in particular agenda items.  Council has demonstrated sensitivity to opinions of parishioners.	Existing procedure adequate.	1	1	1
Grass Cutting Slips and trips	Visitors may be injured if they trip over objects or slip on spillages.	2	1	2	Staff/councillors to inform Clerk of any Health and Safety concerns.  Keep work areas clear.  Staff/councillors to tell someone where they are working.  Staff/councillors must be fit and able.  Do not cut grass next to river or on steep slopes or unstable ground.	Procedure adequate, keep under review	1	1	1
Road and the surrounding areas	Traffic accidents, damage to vehicles, injuries to staff/Councillors and	2	2	4	Check for stones and debris before mowing.  Grass Cutting should not be undertaken	Procedure adequate, keep under review	1	2	2

	injures to members of the public				<p>within close, unguarded proximity to roads or areas where there are moving vehicles if the volunteer assesses the area to be unsafe.</p> <p>Be aware that debris emerging from mowers can contain stones etc. Direct stream away from roads and parked cars.</p> <p>The truck is to be assessed for any defects before driving. Vehicle Policy signed by all members of staff.</p>				
Debris, litter, stones	Injuries to Staff/Councillors or injures to members of the public	1	1	1	<p>Clear debris of machinery before and after work.</p> <p>Wear personal protective clothing including appropriate footwear and when strimming wear protective faceguard/visor.</p>	Procedure adequate, keep under review	1	1	1
Insurance	Damage to machinery	2	1	2	The Parish Council nor its insurance company will not accept liability for damage to machinery.	Procedure adequate, keep under review	2	1	2
Sharp objects e.g. nails, needles, glass	Injuries to Staff/Councillors	1	2	2	<p>Staff/Councillors to wear strong, covered footwear with adequate grip.</p> <p>Heavy duty gloves to be worn when working in areas with overgrowth.</p> <p>If discovered, needles must not be picked up or touched under any circumstances. Make a note of the location and report it to Horsham</p>	Procedure adequate, keep under review	1	1	1

					District Council.				
Hygiene and potential contact with Bio Hazards e.g. faeces, vomit and used condoms	Injuries to Staff/Councillors	1	2	2	If discovered, do not attempt to clean up. Make a note of the location and report it to Horsham District Council  Staff/councillors to cover any cuts, however minor, with surgical tape or waterproof plasters.  Staff/councillors to wash hands before eating, drinking and smoking.	Procedure adequate, keep under review			
Contamination from chemicals	Injuries to Staff/Councillors	1	3	3	If discovered, do not attempt to clean up. Make a note of the location and report it to Horsham District Council	Procedure adequate, keep under review	1	2	2
People	Injuries to Staff/Councillors	1	2	2	Stop machines if people come within 5 metres.  Avoid confrontations. Call police or wardens if necessary  Staff/Councillors to tell someone where they are working and take a mobile phone with them.	Procedure adequate, keep under review	1	2	2
Lack of awareness e.g. A person taking unnecessary risks resulting in injury	Injuries to Staff/Councillors or members of the public	1	2	2	Do not operate a machine while tired, whilst under the influence of alcohol, drugs or medication.  Read and follow manufacturer's instructions for operation and safety.	Procedure adequate, keep under review	1	2	2
Trees	Low branches or falling limbs	2	3	6	The Groundman checks trees regularly.  Tree surveys are conducted twice yearly by a professional organisation.	Procedure adequate, keep under review	1	2	2

					The Clerk should be informed of any required work to trees				
Machinery/Tools	Injuries to operator/ members of the public	2	3	6	<p>Read and follow manufacturer's instructions for operation and safety. Maintain the machine to good working order.</p> <p>Check the machine before using it. Do not use a defective machine.</p> <p>Switch machinery off before carrying out maintenance and adjustments.</p> <p>Staff/Councillors must be capable of understanding instructions.</p> <p>The use of chainsaws or spraying equipment is not permitted unless trained.</p>	Procedure adequate, keep under review	1	2	2
Natural Hazards including pollen, dangerous plants cuts from thorns, wasp & bee nests	Injuries to Staff/Councillors	2	1	2	<p>Staff/Councillors should wear appropriate clothing (including protective gloves) and sensible outdoor clothing and footwear, keeping hands, arms and legs covered.</p> <p>Staff/Councillors should wash hands and forearms before eating, drinking, smoking or going to the toilet.</p>	Procedure adequate, keep under review	2	1	2
Kerbs and walls	Injuries to operator or mower damage	1	1	1	Take care when using machinery near kerbs and walls	Procedure adequate	1	1	1
Weather	Injuries to operator	2	1	2	<p>Wear protective clothing and clothing appropriate to the season.</p> <p>Do not cut grass following/ during heavy rainfall, wintery conditions and</p>	Procedure adequate, keep under review.	1	1	1

					during high winds. Staff/Councillors to keep hydrated.				
Violence and Aggression	Injuries to Staff/Councillors	1	3	3	Take your mobile phone and call police/wardens if necessary.  Avoid confrontation.  Safeguarding measures have been implemented (PO Box, Mobile phone etc)	Procedure adequate, keep under review	1	2	2
Manual Handling	Injuries to staff/Councillors	3	2	6	Training provided which entails an assess before lifting procedure.  Do not lift equipment or objects that looks to heavy or bulky to handle alone.  Those at significant risk (e.g. persons with a previous back injury) instructed not to lift heavy weights.	Procedure adequate, keep under review	2	1	2
Display Screen Equipment	Injuries to staff	1	2	2	Assessments of workstation to ensure good posture, avoid glare and reflections.  Take regular breaks away from computer.	Procedure adequate, keep under review	1	1	1
Lone Working	Injuries to staff/Councillors	2	2	4	Staff/councillors should always inform a family member or friend of their intention to volunteer and advise where they will be.  Take mobile phone and call for help if necessary.  Regular contact via phone and email.	Procedure adequate, keep under review	1	2	2
Stress	Injuries to	3	2	6	Regular welfare meetings and	Procedure adequate, keep	2	1	2

	staff/Councillors				appraisals. Employment review, when required.	under review			
Reputation	Clerk/Councillors/ Parish Council	2	2	4	Follow Code of Conduct, Standing Orders, Financial Regulations and all adopted policies.	Procedure adequate, keep under review	1	1	1