

SWINFEN AND PACKINGTON PARISH COUNCIL

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Our Ref: JM

07 March 2018

To: All Members of the Parish Council

Dear Councillor

You are hereby summoned to attend the Meeting of the Parish Council to be held in the Conference Room 1, Conference Centre, HMP Swinfen on Wednesday 14 March 2018 commencing 7.00 p.m. at which the business set out below will be transacted.

Yours sincerely



Jayne Minor (Ms)
Parish Clerk

AGENDA

PUBLIC FORUM

A maximum of 15 minutes will be allocated prior to the commencement of the meeting when members of the public may put questions/comments on any matter in relation to which the Parish Council has powers or duties which affect the area (see notes at the end of the Agenda).

1. APOLOGIES FOR ABSENCE
2. DECLARATIONS OF INTEREST AND DISPENSATION

To receive declarations of any personal or prejudicial interest under consideration on the Agenda in accordance with the Parish Town Councils (Model Code of Conduct) Order 2007.

3. MINUTES

To approve as a correct record the Minutes of the Meeting of the Parish Council held on 17 January 2018 (Minute Nos. 50-60) (ENCLOSURE).

4. CHAIRMAN'S ANNOUNCEMENTS

5. THE HIGH-SPEED RAIL PLANS

Members are requested to debate the up to date position relating to the High-Speed Rail Plans.

6. REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

Members are requested to receive and note the attached report (ENCLOSURE).

7. STATEMENT OF INTERNAL CONTROL AND ANNUAL REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

Members are requested to receive and note the attached report (ENCLOSURE).

8. EXCLUSION OF THE PRESS AND PUBLIC

The Chairman will move:

That under the Public Bodies (Admissions to Meetings) Act 1960 (Section 2) (and as expended by Section 100 of the Local Government Act 1972), the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information.

9. PARISH CLERK'S SALARY

Members are requested to approve the payment of the Parish Clerk's February and March 2018 salary (PINK ENCLOSURE).

10. DATE AND TIME FOR NEXT PARISH COUNCIL MEETING

The next Parish Council Meeting will be held on Wednesday 16 May 2018.

PUBLIC FORUM SESSION AT PARISH COUNCIL MEETINGS

Residents of Swinfen and Packington Parish Council have an opportunity to speak at each Parish Council meeting:

- 1. The Public Forum session will usually be the first item on the Agenda.*
- 2. The Public Forum will last up to 15 minutes and members of the public can ask the Parish Council a question (or make a statement).*
- 3. Your statement or question must relate to a matter of special relevance to Swinfen and Packington or within the responsibility of the Parish Council.*
- 4. Matters relating to the conduct of any individual councillor or officer will not be permitted – in such circumstances you should write to the Parish Council.*
- 5. You will be allowed to speak for up to 3 minutes and you can raise more than one issue within the overall limit of 3 minutes allowed to you.*

6. *After each speaker the Chairman of the Parish Council (or his/her representative) will answer the question or give notice that he/she will provide a written answer as soon as possible.*

If a written answer is to be given this will be sent to you at your stated address.

**MINUTES OF THE SWINFEN AND PACKINGTON PARISH COUNCIL MEETING HELD AT THE
CONFERENCE ROOM 1, CONFERENCE CENTRE, HMP SWINFEN ON
WEDNESDAY 17 JANUARY 2018 COMMENCING AT 7.00 P.M.**

PRESENT

Councillor R Barnes in the Chair
Councillors Armstrong (from 7.04 pm), J Barnes and Dyott (from 7.18 pm)

In attendance:

Ms J Minor, Parish Clerk

50. APOLOGIES FOR ABSENCE

Councillors Elliott and Mrs Harrison.

51. DECLARATIONS OF INTEREST

None declared.

52. MINUTES

RESOLVED That the Minutes of the Meeting of the Parish Council held on 08 November 2017 (Minute Nos. 37-49) as circulated, be approved as a correct record and signed by the Chairman.

53. CHAIRMAN'S ANNOUNCEMENTS

53.1 Review of General Data Protection Regulations/Data Protection Bill 2017 (Minute No. 46 - 08 November 2017 refers)

Further to the Parish Council Meeting in November regarding the new General Data Protection Regulations it has now come to light that it is the National Association of Local Councils' view that most clerks and RFOs cannot be designed as the Council's Data Protection Officer. In view of this and the financial implications that this may involve it was suggested that it may be prudent to put the bus shelter on the back burner at this moment in time until such time as the full financial implications are known.

53.2 Bus Shelter

Councillor R Barnes made reference to a bus shelter (from Tamworth to Lichfield on the A51) which used to exist sometime ago. It was suggested that a three-bay commuter range cantilever with no end returns at a cost of approximately £2,995 plus VAT may be appropriate. The Parish Clerk suggested a site meeting to ascertain the exact location.

RESOLVED That the bus shelter be held in abeyance until such time as the implications of the General Data Protection Regulations are known.

54. THE HIGH-SPEED RAIL PLANS

Councillor J Barnes updated Members on the current situation.

RESOLVED That an item on the High-Speed Rail Plans (HS2) continue to be included on the next agenda.

55. REVIEW OF FINANCIAL REGULATIONS

RESOLVED That in light of the fact that there had been no changes to the Financial Regulations since their adoption (22 September 2010) that the Financial Regulations be received and noted.

56. REVIEW OF STANDING ORDERS

RESOLVED That in light of the fact that there had been no changes to the Standing Orders since their adoption (14 July 2010) that the Standing Orders be received and noted.

57. REVIEW OF LOCAL GOVERNMENT PENSION SCHEME – EMPLOYER DISCRETIONS POLICY

RESOLVED That in light of the fact that there had been no changes to the Local Government Pension Scheme – Employer Discretions Policy since their adoption (02 July 2014) that the Local Government Pension Scheme – Employer Discretions Policy be received and noted.

58. EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED That under the Public Bodies (Admissions to Meetings) Act 1960 (Section 2) (and as expended by Section 100 of the Local Government Act 1972), the press and public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information.

59. PARISH CLERK'S SALARY

RESOLVED That cheques be drawn in respect of the Parish Clerk's December 2017 (cheque number 100436) and January 2018 (cheque number 100437) salary, Staffordshire Pension Fund – February 2018 (cheque number 100438), HMRC - February 2018 (cheque number 100439), Staffordshire Pension Fund - March 2018 (cheque number 100440) and HMRC – March 2018 (cheque number 100441).

60. DATE, VENUE AND TIME FOR NEXT PARISH COUNCIL MEETING

RESOLVED That Wednesday 14 March 2018 and Wednesday 16 May 2018 in the Conference Room 1, Conference Centre, HMP Swinfen commencing 7.00 p.m. be confirmed as the next Parish Council meetings.

(The Meeting closed at 7.25 p.m.)

Signed

Dated

SWINFEN AND PACKINGTON PARISH COUNCIL

REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

1. OVERVIEW

- 1.1 The Local Audit and Accountability Act 2014 imposes a duty on local councils to “maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control”.
- 1.2 Internal audit is a key component of the system of internal control. The purpose of internal audit is to review whether the systems of financial and other controls over a council’s activities and operating procedures are effective.
- 1.3 Local councils are required, at least once a year, to conduct, in accordance with proper practices, a review of effectiveness of internal audit. The council is required to sign the annual governance statement (on the Annual Return submitted to the external auditor) to evidence that this review has been undertaken.

2. REVIEW OF EFFECTIVENESS OF INTERNAL AUDIT

- 2.1 The following criteria must be satisfied for internal audit to be considered effective:
- That the Internal Auditor is independent of the other financial controls and procedures of the Council which are subject to review.
 - That they are competent to carry out the role in a way that will meet the business needs of the Council.
 - That consideration is made of how many times in a year the systems and records should be subject to internal audit.
 - That the scope of the internal audit is sufficient.
 - That any internal audit report is considered in full by a meeting of the Parish Council.
 - That appropriate action is taken on any recommendations contained in the internal audit report.
 - The Council must also satisfy itself that the quality of delivery of the internal audit service provides reliable assurance about the Council’s internal controls and its management of risk.

- 2.2 Considering these requirements for internal audit for Swinfen and Packington Parish Council:

2.3.1 Independence

The Internal Auditor has no involvement in the Parish Council’s financial controls, procedures or decision making. They are not related to, nor associated with, any member of the Parish Council or the Parish Clerk. The Internal Auditor has direct access to the Parish Council should they think this necessary.

2.3.2 Competence

The Internal Auditor is familiar with the criteria on financial matters applied to local councils and the Audit Commission's current 'Light Touch' audit process and has access to "Governance and Accountability for Local Councils – a Practitioner's Guide 2010 (England)". There is no evidence/reason to believe that the internal audit will not be carried out competently, ethically and with integrity and objectivity.

2.3.3 Frequency of Internal Audit

One internal audit undertaken after the annual accounts have been prepared is considered to be adequate for the Parish Council's needs given the current level of activity.

2.3.4 Scope of Work

The scope of the internal audit work carried out by the Internal Auditor follows the suggested approach to internal audit provided by the "Governance and Accountability for Local Councils – a Practitioner's Guide 2010 (England)".

2.3.5 Audit Report

The Internal Auditor will prepare a report in their own name and addressed to the Council following their completion of the internal audit. It will be presented to the Parish Council at the next meeting after it has been issued. Act actions to be taken on the recommendations made will be minuted.

3. RECOMMENDATION

- 3.1 That the Town Council considers for itself whether the system of internal audit is sufficiently effective, using this report as prepared by the Parish Clerk as a starting point for those considerations.

SWINFEN AND PACKINGTON PARISH COUNCIL
INTERNAL AUDIT REVIEW CHECKLIST
PART 1 – MEETING STANDARDS

*(Source: "Governance and Accountability for Local Councils – a Practitioner's Guide 2010 (England),
 Part 2: The Annual Return and corporate governance.)*

EXPECTED STANDARD	EVIDENCE OF ACHIEVEMENT	YES/NO	AREAS FOR DEVELOPMENT
1. Scope of Internal Audit	<ul style="list-style-type: none"> ▪ Terms of reference for internal audit were approved by the Parish Council on 22 September 2010. ▪ Internal audit work takes into account both the Council's risk assessment and wider internal control arrangements. ▪ Internal audit work covers the Council's anti-fraud and corruption arrangements. 	<p style="text-align: center;">Y</p> <p style="text-align: center;">Y</p> <p style="text-align: center;">Y</p>	
2. Independence	<ul style="list-style-type: none"> ▪ The Internal Auditor has direct access to those charged with governance. ▪ Reports are made in own name to management. ▪ The Internal Auditor does not have any other role within the Council. 	<p style="text-align: center;">Y</p> <p style="text-align: center;">Y</p> <p style="text-align: center;">Y</p>	
3. Competence	<ul style="list-style-type: none"> ▪ There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity. 	<p style="text-align: center;">Y</p>	
4. Relationships	<ul style="list-style-type: none"> ▪ All responsible officers (Clerk/RFO and Finance Officer) are consulted on the internal audit plan. ▪ Respective responsibilities for officers and the Internal Auditor are defined in relation to internal control, risk management and fraud and 	<p style="text-align: center;">Y</p> <p style="text-align: center;">Y</p>	

	<p>corruption matters (job descriptions and engagement letter).</p> <ul style="list-style-type: none"> ▪ The responsibilities of Council members are understood; training of members is carried out as necessary. 	Y	
5. Audit Planning and Reporting	<ul style="list-style-type: none"> ▪ The annual internal audit plan properly takes account of all the risks facing the Council. 	Y	

Review conducted on behalf of the Council by:

Ms Jayne Minor, Parish Clerk and Responsible Financial Officer

Report considered and adopted by Members at a meeting of the Parish Council held on 14 March 2018:

Chairman of the Council

Ms Jayne Minor, Parish Clerk and Responsible Financial Officer

SWINFEN AND PACKINGTON PARISH COUNCIL
INTERNAL AUDIT REVIEW CHECKLIST
PART 2 – CHARACTERISTICS OF EFFECTIVENESS

(Source: "Governance and Accountability for Local Councils – a Practitioner's Guide 2010 (England),
Part 2: The Annual Return and corporate governance.)

EXPECTED STANDARD	EVIDENCE OF ACHIEVEMENT	YES/NO	AREAS FOR DEVELOPMENT
1. Internal audit work is planned	<ul style="list-style-type: none"> ▪ Planned internal audit work is based on risk assessment and designed to meet the Council's needs. 	Y	
2. Understanding the whole Council, its needs and objectives	<ul style="list-style-type: none"> ▪ The annual audit plan demonstrates how audit work will provide assurance for the Council's Annual Governance Statement. 	Y	
3. Be seen as a catalyst for change	<ul style="list-style-type: none"> ▪ The Internal Auditor supports the Council's work in delivering improved services to the community. 	Y	
4. Add value and assist the Council in achieving its objectives	<ul style="list-style-type: none"> ▪ The Council makes positive responses to the Internal Auditor's recommendations and follows up with action where this is called for. 	Y	
5. Be forward looking	<ul style="list-style-type: none"> ▪ National agenda changes are considered in formulating the annual audit plan. ▪ The Internal Auditor maintains awareness of new developments in the services, risk management and corporate governance. 	Y	
6. Be challenging	<ul style="list-style-type: none"> ▪ The Internal Auditor focuses on the risks facing the Council. 	Y	

	<ul style="list-style-type: none"> ▪ The Internal Auditor encourages officers and Members to develop their own responses to risks, rather than relying solely on audit recommendations. 	Y	
7. Ensure the right resources are available	<ul style="list-style-type: none"> ▪ Adequate resource is made available for the Internal Auditor to complete his work. ▪ The Internal Auditor understands the Council and the legal and corporate framework in which it operates. 	Y Y	

Review conducted on behalf of the Council by:

Ms Jayne Minor, Parish Clerk and Responsible Financial Officer

Report considered and adopted by Members at a meeting of the Parish Council held on 14 March 2018:

Chairman of the Council

Ms Jayne Minor, Parish Clerk and Responsible Financial Officer

SWINFEN AND PACKINGTON PARISH COUNCIL

STATEMENT OF INTERNAL CONTROL AND ANNUAL REVIEW OF EFFECTIVENESS OF INTERNAL CONTROL

1. OVERVIEW

- 1.1 The Local Audit and Accountability Act 2014 imposes a duty on local councils to ensure “that the financial management of the body is adequate and effective and that the body has a sound system of internal control”.
- 1.2 Local councils are required to conduct, at least once a year, in accordance with proper practices, a review of the effectiveness of its system of internal control. The council is required to sign the Annual Governance Statement (on the Annual Return submitted to the external auditor) to evidence that this review has been undertaken.
- 1.3 In order for the Parish Council to review the effectiveness of the Internal Control System there needs to be clarity on the internal controls in place.
- 1.4 Some internal controls are listed in the Financial Regulations document but the system of controls goes beyond this. A Statement of internal Controls has been prepared and is appended to this report.

2. RECOMMENDATION

- 2.1 That the Parish Council consider the attached Statement of Internal Controls and consider whether the controls currently in place are effective.

SWINFEN AND PACKINGTON PARISH COUNCIL

STATEMENT OF INTERNAL CONTROL

<p>Cash Book/Bank Reconciliations</p>	<ul style="list-style-type: none"> ▪ The Cash Book is kept up-to-date from original documents (paying-in books, invoices, cheque stubs). ▪ The Cash Book is reconciled to the bank statement on a monthly basis.
<p>Financial Regulations</p>	<ul style="list-style-type: none"> ▪ A document listing the Parish Council's financial regulations, based on the model version prepared by NALC/SLCC, is maintained. The regulations are reviewed for continued relevance and amended where necessary by the Responsible Financial Officer (RFO) with any proposed amendments subject to approval by the Parish Council. ▪ The Financial Regulations are complemented by the approved "Duties of the Responsible Financial Officer".
<p>Order/Tender Controls</p>	<ul style="list-style-type: none"> ▪ The Financial Regulations list the number of estimates, quotations or full tenders that must be invited depending on the value and nature of the work. ▪ Official letters/Purchase Orders are sent to suppliers for services which are not regular in nature.
<p>Legal Powers</p>	<ul style="list-style-type: none"> ▪ A proper legal power is identified in advance of any expenditure.
<p>Payment Controls</p>	<ul style="list-style-type: none"> ▪ Depending on the nature of the supply, the RFO initials the purchase invoice to indicate that the supply has been received, that the supply has not been previously paid and that the invoice calculations are correct. ▪ Purchase Orders/letters ordering the work are matched to purchase invoices where applicable. ▪ A Schedule of Payments is presented to every ordinary meeting of the Parish Council for approval (such approval is recorded in the Minutes). ▪ All cheques and financial documents are signed by three Councillors. ▪ Original invoices are provided to the Councillors signing the cheques. ▪ The cheque number used to settle an invoice is noted on the invoice for cross reference purposes.

<p>The Free Resource, i.e. LGA 1972, s.137</p>	<ul style="list-style-type: none"> ▪ A separate s.137 account is maintained. ▪ The Finance Officer/RFO calculates the maximum amount of s.137 expenditure able to be made each year and ensures that it is not exceeded. ▪ The proper minute authorising expenditure from s.137 is prepared on each occasion.
<p>VAT Repayment Claims</p>	<ul style="list-style-type: none"> ▪ The RFO ensures that all invoices are addressed to the Parish Council. ▪ The RFO ensures that proper VAT invoices are received where VAT is payable. ▪ The Finance Officer/RFO maintains a VAT account to show that the correct amount of VAT is reclaimed in the year.
<p>Income Controls</p>	<ul style="list-style-type: none"> ▪ The RFO ensures that the amount of Precept received is correct in accordance with the Precept request submitted to the District Council. ▪ The RFO ensures that the Precept instalments are received when due. ▪ The Finance Officer/RFO ensures that all other receipts are received when due and correctly calculated. ▪ Income is banked promptly.
<p>Financial Reporting</p>	<ul style="list-style-type: none"> ▪ The performance to date and latest year end forecast against the agreed annual Budget are presented to each meeting of the Parish Council.
<p>Budgetary Controls</p>	<ul style="list-style-type: none"> ▪ The budget is prepared in consultation with the Parish Council. ▪ The Precept is set on the basis of the budget by the deadline set by the District Council.
<p>Payroll Controls</p>	<ul style="list-style-type: none"> ▪ All staff are paid under PAYE. ▪ All staff salaries are set by the Parish Council and a minute is prepared to show the agreed salaries. ▪ Salaries are currently paid by cheque; all cheques are signed by three Councillors. ▪ The RFO will ensure that all the necessary payroll returns are made to HMRC and will retain evidence that this has been done.

Asset Control	<ul style="list-style-type: none"> ▪ The Finance Officer/RFO maintains a full Asset Register. ▪ The existence and condition of assets is checked on an annual basis. ▪ The adequacy of insurance of the Parish Council's assets is considered annually in advance of the insurance renewal.
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Prepared by:

Ms J Minor, Town Clerk and RFO
14 March 2018

Report considered and adopted by Members at a meeting of the Parish Council held on 14 March 2018:

Chairman of the Council

Ms Jayne Minor, Parish Clerk and Responsible Financial Officer