Castle Bromwich Parish Council

Notice of conclusion of audit

Annual Governance & Accountability Return for the year ended 31 March 2021

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
1. The audit of accounts for **Castle Bromwich Parish Council** for the year ended 31 March 2021 has been completed and the accounts have been published.	This notice and Sections 1, 2 & 3 of the AGAR must be published by 30 September. **This must include publication on the smaller authority's website.** The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.
2. The Annual Governance & Accountability Return is available for inspection by any local government elector of the area of **Castle Bromwich Parish Council** on application to:	
(a) GEMMA BURGESS, CLERK & RFO, CASTLE BROMWICH PARISH COUNCIL, ARDEN HALL, WATER ORTON RD, CASTLE BROMWICH B36 9PB	(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR
(b) 9am - 1pm	(b) Insert the hours during which inspection rights may be exercised
3. Copies will be provided to any person on payment of £ 6 (c) for each copy of the Annual Governance & Accountability Return.	(c) Insert a reasonable sum for copying costs
Announcement made by: (d) GEMMA BURGESS, CLERK & RFO	(d) Insert the name and position of person placing the notice
Date of announcement: (e) 10TH SEPTEMBER 2021	(e) Insert the date of placing of the notice

Annual Governance and Accountability Return 2020/21 Part 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- **where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or**
- **where the higher of gross income or gross expenditure was £25,000 or less but that:**
  - **are unable to certify themselves as exempt (fee payable); or**
  - **have requested a limited assurance review (fee payable)**

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2020/21

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices.*
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
   - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
   - **Sections 1 and 2 must** be completed and approved by the authority.
   - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2021.**
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2021.** Reminder letters will incur a charge of £40 +VAT:
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2021
   - an explanation of any significant year on year variances in the accounting statements
   - notification of the commencement date of the period for the exercise of public rights
   - Annual Internal Audit Report 2020/21

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2021 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 2020/21**, approved and signed, page 4
- **Section 2 - Accounting Statements 2020/21**, approved and signed, page 5

Not later than 30 September 2021 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.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.*

Guidance notes on completing Part 3 of the Annual Governance and Accountability Return (AGAR) 2020/21

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2021.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements **(Section 2, page 5)**. An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2020) equals the balance brought forward in the current year (Box 1 of 2021).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2021.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at **31 March 2021** been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.	✓	

***Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices**, can be downloaded from **www.nalc.gov.uk** or from **www.ada.org.uk**

Annual Internal Audit Report 2020/21

Castle Bromwich Parish Council

www.castlebromwichpc.gov.uk

During the financial year ended 31 March 2021, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2020/21 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

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 financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		✓	
C. This authority assessed 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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")*			✓
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.			✓
M. The authority, during the previous year (2019-20) 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 2019/20 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

29/01/2021 05/02/2021

Name of person who carried out the internal audit

Duncan Edwards

Signature of person who carried out the internal audit

Date 20/05/2021

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2020/21

We acknowledge as the members of:

Castle Bromwich Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2021, that:

	Agreed		'Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
			✓	

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

23/06/2021

and recorded as minute reference:

C21-118a

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman P.S. [redacted]

Clerk C Burgess

www.castlebromwichpc.gov.uk

Section 2 – Accounting Statements 2020/21 for

Castle Bromwich Parish Council

	Year ending		Notes and guidance
	31 March 2020 £	31 March 2021 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	245,491	158,417	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	327,624	337,452	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	95,333	67,736	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	248,797	174,300	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	261,234	114,834	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	158,417	274,471	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*
8. Total value of cash and short term investments	238,839	258,189	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – **To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	3,413,721	3,413,721	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	*The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.*
		✓	*N.B. The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 2021 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

G Burgess

Date 23/06/2021

I confirm that these Accounting Statements were approved by this authority on this date:

23/06/2021

as recorded in minute reference:

C21-118b

Signed by Chairman of the meeting where the Accounting Statements were approved

P. S. C

Section 3 – External Auditor Report and Certificate 2020/21

In respect of **CASTLE BROMWICH PARISH COUNCIL – WA0050**

1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

2 External auditor report 2020/21

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

The AGAR was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when completing next year's AGAR:

- As reported last year, information received from the smaller authority indicates that assets purchased in prior years have not been included in Section 2, Box 9.

Other matters not affecting our opinion which we draw to the attention of the authority:

The smaller authority has confirmed that it has not complied with the governance assertions in Section 1, Boxes 2 and 7. It has provided the appointed auditor with an adequate explanation for non-compliance and details of the actions necessary to address weaknesses identified.

In the completion of the Annual Internal Audit Report, and their detailed reports, the internal auditor has drawn attention to significant weaknesses in respect of ICO B, C and H. The smaller authority must ensure that action is taken to address these areas of weakness in a timely manner.

3 External auditor certificate 2020/21

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

External Auditor Name

PKF LITTLEJOHN LLP

External Auditor Signature  Date 05/09/2021

* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Castle Bromwich Parish Council

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Castle Bromwich, Solihull, B36 9PB
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The Council is required to supply reasons for 'no' responses

WA0050 Castle Bromwich Parish Council

Explanation for provision of 'No' response to Assertion 2
Assertion 2 states: We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness. ('Yes' means the council made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.)

Reason for 'no' response
During the year 20-21 significant progress has been made towards improving the Council. A new Clerk/RFO was appointed in September 2020, but the retirement of the Acting Clerk and loss of the Support Officer meant there have been issues with capacity. This has been compounded by the COVID-19 pandemic restricting office-based working in an environment which is transitioning from paper-based to digital records.

The Council and Finance and General Purposes Committee have worked to strengthen internal controls in policy but limitations have meant they have not been carried out fully during the year. The Council now has the correct policies in place and has started to enact them but cannot state that it has made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge for the entirety of the financial year 20-21.

Example: **Statement of Financial Controls** "On a quarterly basis, the cash book, income and expenditure reports and bank reconciliations are reviewed and approved by a member of the Parish Council nominated as 'internal control' for that quarter, regarding the underlying records (bank statements and minutes plus invoices, purchase orders etc.) The visits are reported to the next meeting of the parish council and minuted"

Financial reports have been presented to the Finance and General Purposes Committee on a monthly basis but physical visits into the office to examine all the paper records has not been possible due to COVID-19 restrictions. All payments submitted for authorisation have been supported by invoices in PDF form. The new cloud-based finance and facilities integrated package, plus the adoption of a remote server means the Council has taken measures to protect itself from the previous reliance on physical paperwork. The new finance package also means that there is a link between purchase orders, invoices and payments which has previously been lacking and therefore a weakness.

An administrative officer is due to start in June 2021 which will enable further checks to be undertaken.

Explanation for provision of 'No' response to Assertion 7
Assertion 7 states: We took appropriate action on all matters raised in reports from the internal and external audit. ('Yes' means that this authority responded to matters brought to its attention by internal and external audit).

Reason for 'no' response

The Council has responded to matters brought to its attention but this remedial work is still in process.

External Auditor report 2019/20 except for:
Information received from the smaller authority indicates that assets purchased during the year have not been included in Section 2, Box 9. The smaller authority has confirmed that a review of the fixed asset register will take place in 2020-21.

This Council has gone through several years of staff changes and uncertainty. Several attempts have been made in previous years to address this issue but the problem is that every single asset of the Council needs to be re-examined. The same asset figures have been stated on the AGAR since 2016/17 and this represents a significant weakness. The same figure has been stated this year as not enough work has been done to provide a corrected figure. While the land and buildings (which comprise the majority of the figure) have remained constant, most of the equipment is now defunct and has been disposed of. What has been done:

- An administrative officer has been appointment with the task of creating and maintaining the asset register as a core duty of the role, overseen by the Clerk/RFO.
- An insurance reinstatement valuation has been completed.
- Cataloguing of assets in each building.
- Addition of new assets into the finance software asset module.

What needs to be done:

- As the current method of asset valuation is not consistent, the Council must adopt a method which will then be set out in an approved policy and apply it to all assets.
- A comprehensive list of assets according to valuation method must be produced.
- Section 2, Box 9 will be restated in 2021/22 and used as the basis going forward.

Internal Audit – please see Appendix A of Internal Auditors assessment for the completion of the AGAR Part 3 – Financial Year 2020-21 for progress on recommendations, which has been substantial but is not yet complete.

CONFIRMATION OF THE DATES OF THE PERIOD FOR THE EXERCISE OF PUBLIC RIGHTS

Name of smaller authority: **Castle Bromwich Parish Council**

County Area (local councils and parish meetings only): _____

On behalf of the smaller authority, I confirm that the dates set for the period for the exercise of public rights are as follows:

Commencing on Monday 28th June 2021

and ending on **Friday 6th August 2021**

(Please enter the dates set by the smaller authority as appropriate which must be 30 working days (i.e. Monday – Friday only, and not Bank Holidays) inclusive and must include the first 10 working days of July 2021 (i.e. Thursday 1 July – Wednesday 14 July).

We have suggested the following dates: Monday 14 June – Friday 23 July 2021. The latest possible dates that comply with the statutory requirements are Thursday 1 July – Wednesday 11 August 2021.)

Signed: G M Burgess

Role: Clerk + RFO

This form is only for use by smaller authorities subject to a review:

Please submit this form to PKF Littlejohn LLP with the AGAR Part 3 and other requested documentation – this form is not for publication on your website.

Bank Reconciliation

This reconciliation should include all bank and building society accounts, including short term investment accounts. It must agree to Box 8 in the column headed "Year ending 31 March" in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis.

Name of smaller authority: Castle Bromwich Parish Council

County area (local Councils and Parish meetings only):

Financial year ending 31/03/21

Prepared by (Name and role): Gemma Burgess

Date: 21/04/21

Balance per bank statements as at 31/03/21	£	£
Bar Float	£1,055.00	
CCLA	£151,000.00	
Chairman's Charity Fund	£696.16	
Lloyds disbursements	£2,386.21	
Lloyds General	£41,723.47	
Petty Cash	£206.50	
UTB Disbursements	£9,097.76	
UTB General	£37,660.59	
UTB Salaries	£14,363.44	
		£258,189.13

Petty cash (no balance)	£0.00
Less: any unpresented cheques	£0.00
Add: any uncleared effects	£0.00
Net balances as at 31/03/21 (Box 8)	£258,189.13

Explanation of variances – pro forma

Name of smaller authority: Castle Bromwich Parish Council

County area (local councils and parish meetings only):

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- **New from 2020/21:** variances of £100,000 or more require explanation regardless of the % variation year on year;
- a breakdown of approved reserves on the next tab if the total reserves (Box 7) figure is more than twice the annual precept/rates & levies value (Box 2).

	2019/20 £	2020/21 £	Variance £	Variance %	Explanation Required?
1 Balances Brought Forward	245,491	158,417			
2 Precept or Rates and Levies	327,624	337,452	9,828	3.00%	NO
3 Total Other Receipts	95,333	67,736	-27,597	28.95%	YES
4 Staff Costs	248,797	174,300	-74,497	29.94%	YES
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO
6 All Other Payments	261,234	114,834	-146,400	56.04%	YES
7 Balances Carried Forward	158,417	274,471			NO
8 Total Cash and Short Term Investments	238,839	258,189			
9 Total Fixed Assets plus Other Long Term Investments and	3,413,721	3,413,721	0	0.00%	NO
10 Total Borrowings	0	0	0	0.00%	NO

Explanation of variances

BOX 3	2019/20	2020/21	difference	remaining difference	percentage difference
Reason for variance BOX 3 TOTAL OTHER RECEIPTS	**95,333**	67735.65	**27,597**		**28.95%**
COVID support grants	-	55,779	- 55,779	£83,376.35	67.18%
Bar income (closed for entire 20-21 financial year due to COV	16,604	958	15,646	£67,730.30	54.58%
Arden Hall hire (closed for most of 20-21 financial year due to COVID but also including accounting corrections due to incorrect debtors position at 19-20 year end)	60,215	2,183	58,033	£9,697.80	7.81%
Pavilion Hire (very restricted hire due to COVID)	9,232	4,093	5,139	£4,558.80	3.67%
Sports Pitch hire (very restricted due to COVID)	3,176	2,300	876	£3,682.80	2.97%
			-	£3,682.80	**2.97%**

BOX 4	2019/20	2020/21	difference	remaining difference	percentage difference
Reason for variance BOX 4 STAFF COSTS	**248,797**	**174,300**	**74,497**		**29.94%**
Democratic Services Wages (Office chronically understaffed due to staff leaving & COVID hampering recruitment. Support Officer payments under professional fees as not on payroll) Will revert back to 19/20 level in 21/22 due to	79,485	39,498	39,987	£34,510.76	16.68%
Open Spaces Wages (member of staff retired, parks closed sp	53,763	47,415	6,348	£28,162.76	13.61%
Arden Hall (Hall closed for most of the year so contracted hou	63,704	53,446	10,258	£17,904.76	8.65%
NI Employer Contributions (correlated to reduced wages)	20,818	14,889	5,929	£11,975.76	5.79%
Bar Wages (no bars during the year due to COVID)	6,269	-	6,269	£5,706.76	**2.76%**

BOX 6	2019/20	2020/21	difference	remaining difference	percentage difference
Reason for variance BOX 6 ALL OTHER PAYMENTS	**261,234**	**114,834**	**- 146,400**		**71.94%**
Arden Hall Capital Projects (Asbestos removal)	61,136	2,803	**- 58,333**	-£88,067.31	-57.96%
Arden Hall Capital Projects (IT)	1,468	-	**- 1,468**	-£86,599.31	-57.00%
Arden Hall - CCTV installation	7,366	1,406	**- 5,960**	-£80,639.31	-53.07%
Arden Hall Repairs & Maintenance (closed for most of the yea	7,496	3,279	**- 4,217**	-£76,422.65	-50.30%
AH Water (closed for most of the year therefore lower consu	3,730	1,939	**- 1,791**	-£74,631.51	-49.12%
AH Utilities (closed for most of the year therefore lower consu	15,377	9,241	**- 6,136**	-£68,495.51	-45.08%
AH Cleaning Materials (closed for most of the year therefore l	1,426	564	**- 862**	-£67,633.51	-44.51%
AH Professional Fees	6,006	2,000	**- 4,006**	-£63,627.51	-41.88%
Music licence (closed for most of the year, even when open r	4,028	-	**- 4,028**	-£59,599.51	-39.23%
bar purchases (bar closed)	7,405	467	**- 6,938**	-£52,661.08	-34.66%
Open Spaces capital projects -playground	22,479	-	**- 22,479**	-£30,182.08	-19.87%
Democratic Services Professional fees	18,484	13,204	**- 5,280**	-£24,902.08	-16.39%
No civic service held	508	-	**- 508**	-£24,394.08	-16.06%
No remembrance parade, broadcast service only	1,857	602	**- 1,255**	-£23,139.08	-15.23%
Professional advice staffing	8,835	4,511	**- 4,324**	-£18,815.08	-12.38%
Stationery	827	368	**- 460**	-£18,355.58	-12.08%
staff travel	446	46	**- 400**	-£17,955.93	-11.82%
Audit fees	4,127	2,224	**- 1,903**	-£16,052.93	-10.57%
Uniform	653	33	**- 620**	-£15,433.17	-10.16%
Election Costs	768	-	**- 768**	-£14,665.17	-9.65%
	A remaining difference of £14 665.17 represents 9.65% variance, which is less than 15%				

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)
Please complete the highlighted boxes.
Name of smaller authority: Castle Bromwich Parish Council

County area (local councils and parish meetings only):

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net differnece between them is equal to the difference between Boxes 7 and 8.

		£	£
Box 7: Balances carried forward			**274,471.03**
Deduct:	Debtors **(enter these as negative numbers)**		
	Hall Hire debtors	(3,655.45)	
	VAT refund	(14,382.89)	
	3		
		(18,038.34)	
Deduct:	Payments made in advance (prepayments) **(enter these as negative numbers)**		
	Spread prepayments	(924.03)	
	2		
		(924.03)	
Total deductions			(18,962.37)
Add:			
	Creditors (must not include community infrastructure levy (CIL) receipts)		
	1	2,680.47	
	2		
		2,680.47	
Add:			
	Receipts in advance (must not include deferred grants/loans received)		
	1		
	2		
		-	
Total additions			2,680.47
Box 8: Total cash and short term investments			**258,189.13**

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Castle Bromwich Parish Council

Internal Auditors assessment for the completion of the AGAR Part 3 – Financial Year 2020-21

1. Introduction

I have concluded the Council's annual internal audit. I am therefore able to complete the Annual Internal Audit Report 2020/21 which forms part of the Annual Governance and Accountability Return (AGAR) subject to the year-end evidence required as part of section I (see comments below).

My internal audit considers the evidence available to assess and ensure the Council has effective governance arrangements in place for the areas examined. In examining the governance arrangements focus has been placed on compliance with the Council's key governance 'rules', its management of risk and its financial controls. Consideration is given to the size and scope of activities undertaken by the Council.

The internal audit is not designed to identify all weaknesses in the Parish Council's systems but, it is a sample examination of systems and of testing those systems. Where weaknesses are identified during the internal audit process, which impact on governance and control, recommendations are made.

The responsibility for the prevention and detection of fraud, error and non-compliance with the law or regulations rests with the Council. The internal audit should not be relied upon to disclose all material misstatements or frauds, errors or instances of non-compliance as may exist.

The AGAR requires the internal auditor to record their finding through a number of Yes/No/Not Covered areas. Some of the AGAR areas cover more than one governance or control area, should there be any area where a significant control or control compliance issue has occurred then a 'No' assessment is recorded. Members therefore need to refer to the comments made, being mindful that a 'No' does not mean it has inadequate control or non-compliance in all matters covered by the assessment area.

Special note – the annual internal audit was undertaken during the restrictions introduced by the Government in response to the Covid-19 pandemic. As a result the audit has been conducted remotely. The remote approach taken has applied internal audit principles.

2. Summary

In the section below I have recorded my AGAR responses and offered some comments by way of explanation for these. Members need to be mindful that this assessment is for governance and control during 2020/21 to the time of the audit review.

During the internal audit a number of matters arose that are, or remain, control weaknesses or non-compliances with Financial Regulations or Policies. The Council introduced an action plan to implement the recommendations from the internal audit report of 5 February 2020. Some progress has been made, but

there are a number of recommendations covering both control and governance that have fallen behind the targets set. The Clerk has committed to move these forward but has stressed concerns over capacity. It is suggested the Finance & General Purposes Committee (F&GP) support and ensure the delivery of the Recommendations Action Plan (Appendix A). Once the recommendations are fully implemented they should be evaluated to ensure they are effective, are maintained, and provide the levels of control required.

3. Internal Audit Assessment

The table below follows the format of the AGAR, for each section questions have been answered with supporting evidence provided which has been examined and assessed.

AGAR Internal Control Objective, Internal Audit assessment and related comments	Yes /No
A. Appropriate accounting records have been properly kept throughout the financial year.	**Yes**
The Council has now put in place effective procedures to accurately and promptly record all financial transactions. However, the Council has changed its accounting software during the year and there has been some initial issues with the opening figures and reporting. As greater familiarity with the system occurs the system will support enhanced control and reporting arrangements. The procedures introduced do allow the prompt recording of financial transactions. It is understood that there are now direct links between charging for services and facilities and entry in the finance software. The system offers the opportunity to raise orders for all purchases, to confirm receipt and to record payments. Invoices are recorded on the accounting software the payments are supported by purchase orders or order confirmations, and delivery acknowledgements or evidence is recorded. Copy invoices are held on file. The cashbook is up to date, payments and receipts are reported to the Finance & General Purposes Committee (F&GP) and Council. For a period during the year the reporting of the financial position was not possible as the introduction of the new accounting software was being progressed and in some instances a full audit trail is not present. It is understood that the opening accounting figures for the 2020-21 year are in need of amendment.	
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved VAT was appropriately accounted for.	**No**
The Council revised and approved the most recent versions of its Financial Regulations and Standing Orders at its June 2020 meeting. At that meeting it also approved an Internal Controls Policy. It is understood that the Scheme of Delegation and the Financial Regulations contradict in certain areas and this is due to be resolved. Due to COVID restrictions and a mix of home and office working, there is a lack of evidenced internal control. It is understood the Council planned for a Member to undertake quarterly 'independent' accounting checks but this has not occurred (Appendix A Recommendation 13c below).	

AGAR Internal Control Objective, Internal Audit assessment and related comments	Yes /No
A sample examination of a number of payments selected from the cashbook has been undertaken, to gain confirmation that payments have been made in accordance Financial Regulations. The sample showed payments are supported by invoices or other documents that evidence payment as due. Specific explanations and supporting evidence show the following; *For the grounds maintenance contract payment verification that the works charged had been undertaken could not be provided. It is understood there is currently no inspection to assess performance against the contract specification (Financial Regulation 5.3 & Appendix A Recommendation 9 below). A working party is in place to review the contract and to review items specified in the contract which do not happen. Improvements are planned and the effective oversight of the works will be a part of the open spaces supervisor's role.* *Information was requested in respect of a payment made to the Chair, no supporting evidence is available but the following explanation was offered. Both bars were due to be open in October 2019 for functions but there was insufficient bar float. Due to staffing and banking issues this couldn't be remedied in time therefore the chair took £550 in cash/coins out of her personal bank account. This was not accounted for at the time, but the repayment has been authorised 20-05/09 FGP transaction V134. It is understood £50 is still owed to the chair.* *To support payments made, the contracted arrangements with Suez Recycling and Recovery UK for waste collection could not be provided.* The Council must comply with its Financial Regulations in all instances. The regulations allows for approved waivers which supports transparency. The payments schedules have been presented properly approved and VAT has been appropriately accounted for, on occasions payments have been approved by Council retrospectively. Effective management and control over the Council's bank accounts is present, the bank mandate has been updated; both the Clerk and the Assistant Clerk now have online access to both banks, the authorisation process requires two Members 'sign'.	
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	**No**
The F&GP Committee considered the Councils Risk Management Policy at its meeting of 8th July 2020. The policy presented covers the areas expected having considered the activities undertaken by the Council, it follows the principles detailed in the JPAG Governance and Accountability Practitioners Guide. At the following Full Council meeting the minutes of the F&GP meeting were noted. At the Council meeting it states that the F&GP Committee would be working through this, one section at a time over the next seven months. At the F&GP Committee meeting of 9 Sept 2020 the minutes say; b) To continue Risk Management Policy review - rather than deal with on a monthly basis, members agreed to speed up the process and to meet as a working party to review the individual risk areas; c) Risk	

AGAR Internal Control Objective, Internal Audit assessment and related comments	Yes /No
Strategy and Assessments - The risk management schedule was reviewed. This is an ongoing document which can be reviewed monthly to ensure compliance. Future meetings of the F&GP Committee or the Council do not show the above was progressed and no information to demonstrate the effective review of risk management and risk can be provided. The risk register show actions to be taken to further control, there is no record of any being completed. A risk mitigating inspection schedule has been provided showing the frequency of inspections. For a sample period, details of the scope of the inspections, the results and the reporting arrangements could not be provided. The periodic review of financial controls, a financial risk mitigating actions, has not occurred. Council relevant Covid-19 risk assessments have been undertaken. The insurance policy covers the areas expected for a Parish Council, however, there is no direct link between the insured value of the Councils assets and a current Asset Register.	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	**Yes**
The budget covers all of the Councils activities, income sources and expenditure, and this structure is used for budget monitoring reports. An effective budget setting process has operated for the year 2021-22 it identifies the Councils funding need based on services and commitments. The precept has been set in accordance with the agreed and approved budget requirement. During the year budget monitoring has been deferred at times, due to the challenges of implementing the new accounting system. However, this has not adversely effected the oversight of income and expenditure against budget. Discussion with the Clerk confirms budget reporting and monitoring, going forward, will be in accordance with the Councils requirements. Budget end-of-year forecast was presented to Council at the 13 January 2021 meeting. A Reserves Policy has not been adopted by Council, however, a policy has been developed by the F&GP Committee which will be progressed to Council for approval and adoption – see Appendix A Recommendation 12 below. The Council considered the appropriateness of Earmarked Reserves for future spending plans at its January 2021 meeting. Appendix A Recommendation 8 below, which relates to budget monitoring, has not been fully implemented.	

AGAR Internal Control Objective, Internal Audit assessment and related comments	Yes /No
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	**Yes**
The Council would, in a normal year receive significant income beyond the precept. However, due to the Covid-19 constraints income sources from 'traded services' has been limited. It is understood some historic debts have, or are, being resolved. It is understood debts from 2019-20 are preventing an accurate debtors list from being presented. Debtors from 2020-21 are known and being chased up (these are limited in numbers as letting have been low). No debt has been written off yet but a schedule will be presented to Council once identified and following investigation. The Clerk has confirmed that the effectiveness of the income control arrangements are being reviewed as the new system develops. The budget shortfall on income levels have been, in part, covered by cost being met by the job retention scheme and Covid-19 related grants. VAT is raised on income sources as required and properly recorded. The Clerk confirms an external advisor has briefly reviewed VAT charges and confirmed the Council accounting correctly.	
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	**Yes**
The Council does not have a Petty Cash Policy, but there is an understanding of why and how petty cash can be used. It is understood petty cash is managed by the Hall Manager. Evidence was provided to show that receipts are retained and periodically submitted to the main office to update and properly maintain accounting records. Petty cash has been limited this year due to facilities not operating. There has been no periodic independent check by members, but this control will be added.	
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.	**Yes**
The Council has created a Staffing Committee to oversee staffing matters including salary setting. The Council also retains the services of HR consultants to support its personnel arrangements. Monthly paid staff are paid 1/12 of annual salary per month, for other staff timesheets are completed and submitted to the external payroll service. Sample evidence of employment payments and deductions has been examined.	
H. Asset and investments registers were complete and accurate and properly maintained.	**No**

AGAR Internal Control Objective, Internal Audit assessment and related comments	Yes /No
Information and evidence was requested to demonstrate the Council has an effective asset management process; a process that shows assets are; recorded, valued, the value links to insurance, inspected, and maintained, with renewal and replacement schedules. The asset management process should also include the periodic review and approval of the Asset Register by Members. It is understood that the most recent Asset Register was completed in 2016-17 and that measure to maintain assets are reactive based on need. The intention is create a comprehensive Asset Register but progress has been hampered by Covid-19 constraints. The Council committed to progress this areas – see Appendix A, The Recommendations Action Plan Recommendation 11, it also committed to take action following comments made by the External Auditor - see comments below.	
I. Periodic bank account reconciliations were properly carried out during the year.	**Yes***
No bank reconciliations have been signed this year due to Covid-19 restrictions, October, November and December 2020 bank reconciliations have been presented to Full Council. It is understood a Member was nominated to check the bank reconciliations, but this did not occur due to office access Covid-19 restrictions. A sample of unsigned (by Members) bank reconciliation have been examined by Members to bank statements, and it is understood measure are being taken to formally sign the bank reconciliations that have been approved by the Council. *Post the internal audit review - confirmation has been gained that the year-end reconciliation verification process has been undertaken.	
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.	**Yes**
The accounting statements have been prepared on the correct accounting basis. The overarching accounting process as reviewed is effective and appropriate; the accounting statements agree to the cash book and are supported in most instances by an adequate (and improving) audit trail from underlying records. Members review payments each meeting and verify the bank reconciliation, quarterly accounting checks form part of the control arrangements but have not been undertaken.	
K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt *(If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered").*	**Not Covered**
The Council did not certify itself as exempt in 2019/20 and therefore had a limited assurance review of its AGAR.	

AGAR Internal Control Objective, Internal Audit assessment and related comments	Yes /No
L. If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities.	**Not Covered (Not Applicable)**
The Council had an annual turnover exceeding £25,000.	
M. The authority, during the previous year (2019-20) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	**Yes**
Evidence confirms the Council correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	
N. The authority has complied with the publication requirements for 2019/20 AGAR	**Yes**
Evidence confirms the Council complied with the publication requirements for 2019/20 AGAR	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	**Not Applicable**
The Council (as a body) does not have trust or charitable responsibilities.	

Other Areas

Internal Control areas and Internal Audit comments
Review of the implementation of recommendations from the previous year's Internal and External Audit Reports
From last internal audit report See Appendix A below. **From last external audit report** There was a comment about the completion of the 2019-20 AGAR with corrections to be made as part of the 2020-21 submission. The Council committed to review its Fixed Asset Register during 2020-21 – this had not occurred at the time of this internal audit review. Reference was made by the external auditor to the internal audit of 2019-20 which had drawn to the attention of the Council a large number of significant weaknesses in relation to governance and control. The external auditor stated that the Council must ensure that action is taken to address these areas of

weakness in a timely manner - this had not occurred for all recommendations at the time of this internal audit review; reference is made in Section 2 of this report (see above).
Any other governance or financial control issues arising during the internal audit
None
Any 'unusual' matters arising from the review of the minutes of Council and Committee meetings (the approach to risk and control)
None
Any matters referred by the Council or the Clerk for review
None

The draft version of this report was discussed and agreed by the Parish Clerk.

The internal auditor wishes to acknowledge the support and assistance provided by the Parish Clerk during the internal audit review.

Duncan Edwards

Internal Audit undertaken during late January early February 2021

Duncan Edwards (2020/21 internal audits)

Appendix A

Recommendations arising from the Independent Internal Auditor's (IIA) interim report dated 05/02/2020 incorporating a Draft Action Plan prepared by the Support Officer for CBPC meeting 26/02/2020

Updated by the Parish Clerk 21 January 2021

The IIA suggests at item 22 on page 12:
"Where recommendations have been made that relate to non-compliance with Standing Orders and Financial Regulations then these must be implemented, unless the Council decide to change its 'rules' or agrees to waive them. For other recommendations I would suggest the Council consider its actions based on its assessment of risks and how that needs to be effectively managed.

In order to progress the recommendations I would suggest the Council develops an action plan that includes: the action to be taken, the owner of that action (for strategy and policy, and Clerk performance – Members, and for operational and management - Clerk or other senior staff), milestone to monitor progress and the target delivery date.

The action plan should be monitored by one of the Council Committees reporting to Full Council.

The recommendations are designed to address specific findings. However, it is suggested Members also consider the 'bigger picture', for example:

- Is there a root cause behind the findings and recommendations that needs to be explored?
- Should Members have greater awareness of matters raised through the way they monitor the Council's key risk areas?
- How the Council empowers the Clerk, how the Clerk fulfils the responsibilities of the role and how Members gain assurance in respect of the delivery of the role?

Date of working party review	Date of review	Date of review	Date of review	Date of review
28/05/2020	09/09/2020			

Acronyms:
F&GP = Finance and General Purposes Committee LSC = Leisure Services Committee
GASA = Governance and Accountability for Smaller Authorities in England (2019 copy to be circulated to members by email)
IIA = Independent Internal Auditor IAC = Interim Acting Clerk SOs = Standing Orders FRs = Financial Regulations
IA = Internal Audit RFO = Responsible Financial Officer S/O = Support Officer

IIA recommendations	CBPC proposed response / action to be taken	Who	Milestone	Target date	✓ complete
Recommendation 1 **In advance of each Annual Meeting, the Council undertake an annual review of its Standing Orders and Financial Regulations considering the most recent model recommended by the National Association of Local Councils (NALC). At each Annual Meeting the reviewed (and revised) Standing Orders and Financial Regulations are approved.**	**Response #1** This year it is proposed a working party will meet in advance of the meeting in May to revise both documents for council approval. **Due to coronavirus pandemic, the council's meeting schedule was disrupted and there was no Annual Council Meeting. Despite this, the working party is to review SOs and FRs for full council approval via online meeting, June 2020**	**Chair and v-chair of each committee + council chair and v/chair + Support Officer**	**Both Standing Orders and Financial Regulations are reviewed and updated to conform with current legislation**	~~30/04/2020~~ 24/06/2020	✓ Adopted by the full council at meeting held 24/06/2020
Financial Regulations need to be reviewed in line with scheme of delegation and internal controls policy to ensure synchronised.					
Recommendation 2 **The Members and the Clerk must ensure compliance with the Councils policies and governance 'rules' and regulations, and on-going compliance assurance is gained as part of the Councils risk mitigation and control process. When the Council undertakes its review of its internal control arrangements it makes reference to 'The Governance and Accountability for Smaller Authorities in England guide'.**	**Response #2** a) Review all the council's policies and check they are fit for purpose. b) Establish a policy review calendar for adoption by F and GP committee. c) Ensure all members have access to a copy of Governance and Accountability for Smaller Authorities in England (GASA). d) Produce internal controls document	**F&GP** **S/O** **S/O**	**List of policies to be available** **Calendar in use and working** **All members aware of document**	**30/06/2020** **30/06/2020** **26/02/2020**	✓
	Relevant policies to be identified and diarised for review by F and GP committee. Policies identified & added to calendar for review	F&GP		08/07/2020	✓
	A paper copy of the GASA will be issued to all members prior to adoption of annual return.	**staff**	**All members receive copy**	**24/06/2020**	✓

	The council to adopt an Internal Controls Policy that references GASA	F&GP		**24/06/2020**	✓
Recommendation 3 **That appropriate additional control processes, which direct and inform staff and Members, are designed, implemented and documented, to support and ensure compliance with both Standing Orders and Financial Regulations. The comments in this report and Section 5 of the JPAG guidance suggest areas where additional control process may be beneficial.**	**Response #3** In line with the report's further recommendations and GASA section 5 the council will adopt additional control processes. **Adoption of Internal Controls Policy and a more detailed schedule of financial controls 'Statement of Financial Controls' to be discussed at F and GP Committee meeting before agreement at meeting of parish council**	**S/O F&GP** F&GP	**A document detailing the additional control process to be adopted by council**	~~**30/04/2020**~~ **24/06/2020**	✓ Completed by F&GP and endorsed by full council at meeting held 24/06/2020
Recommendation 4 **The Council's risk management arrangements are reviewed. A comprehensive policy should be introduced, with processes and systems which are effective in the identification, management and mitigation of risk. Particular focus should be placed on assurances that mitigating controls are appropriate, maintained and continue to be effective.**	**Response #4** F and GP committee will review risk management arrangements prior to adoption by full council. **F and GP committee to review existing policy and proposed replacement** Replacement presented to full council on 29/07/2020 and noted: F&GP committee are to review the policy in stages. 15/09/20 review of risks relating to a) Financial Control & b) Financial Management. The Working party to meet again to agree the risk treatments relating to: c) Governance d) Assets and liabilities e) People f) Systems and processes g) Procurement **Adoption by full council**	**S/O F&GP**	**Revised Risk Management Policy in place and referred to.**	~~**30/06/2020**~~ **08/07/2020** ~~**09/09/2020**~~ ~~**30/09/2020**~~ 15/09/2020 Sept/Oct **27/01/21**	
Recommendation 5	**Response #5**				

The Council incorporate the risk schedule into a formal comprehensive risk management arrangement and ensure actions to mitigate risks are appropriate, effective, recorded and maintained.	a) F and GP committee will overhaul the risk schedule. b) Identified risks will be managed accordingly and reported to relevant committee or full council. c) Different elements of the risk schedule will be considered at each meeting of the LSC or full council as appropriate. Recommendations 4 and 5 have been conflated to produce one outcome, ie the Risk Management Policy includes identification of areas of risk, evaluation of the risk and its treatment.	**S/O** **F&GP** F&GP 09/09/2020	**The risk schedule corresponds to the new Risk Management Policy.**	~~**30/06/2020**~~ ~~**30/09/2020**~~ **27/01/21**	
IIA recommendations	**CBPC proposed response / action to be taken**	**Who**	**Milestone**	**Target date**	**✓ complete**
Recommendation 6 **Budgets are profiled for the year based on anticipated monthly spend and expected income, with actuals being compared to the profiled budget giving meaningful variance to be examined. Equally, end of year forecasts can be derived, reported and appropriately managed. Committee should be given explanations by the Clerk where pre-determined variances are exceeded.**	**Response #6** More detailed interrogation of the monthly reports to be undertaken by the F&GP committee; with explanations to be provided by the S/O (or Clerk) and/or RFO. **Due to change in bookkeeping software the monthly reports have not been produced yet (although there is better reporting of payments and receipts).** Despite council approval to allow staff to access the Lloyds bank account online, the necessary arrangements have not yet been put in place solely due to the Council Chairman's refusal to sign the appropriate papers, despite relevant assurances given, and the Lloyds issue of bank statements is slow (as at 09/09/20 the August statements have not yet been received). This is a risk. It also means the budget updates and bank reconciliations cannot be carried out and the council does not receive up to date information. Members agreed this cannot continue and reiterated the resolution to	S/O and/or RFO F&GP 09/09/2020	Each meeting of FandGP committee to receive detailed explanation of budget and variances	Monthly after 31/03/2020 **Not yet achieved** Not yet achieved	

	include both the new clerk and the assistant clerk to both bank mandates. **The Clerk and Assistant Clerk now have online access to both banking systems. Budget end-of-year forecast has been presented to Council 13/01/21 but better monthly reports need to be presented and examined by FGP**			**not yet achieved**	
Recommendation 7 **That the Clerk ensures the budget setting and budget monitoring processes complies with Financial Regulations.**	**Response #7** Financial Regulations will have been revised and adopted; budget to be set in line with Fin Regs and the monitoring processes to also be in line with Fin Regs. **As above** As above	S/O or Clerk and/or RFO	Budget setting and budget monitoring to conform to FR's	Monthly after 31/03/2020 **Not yet achieved 13/01/21**	✓
Recommendation 8 **The Committee establish any overspends against a profiled budget for the current year and investigate the reason. As part of the ongoing budget management process, end of year forecasts are produced and presented, these being the estimated year-end position derived from the actual spend to date, and the profiled budget spend for the remainder of the year**	**Response #8** 1. The FandGP committee to monitor an end-of-year forecast column when reviewing the budget each month. 2. The FandGP committee to find out why overspends have occurred **Progress as above** Progress as above **Budget overspend is approved individually but members have not been presented with monthly reports.**	F&GP	Clear information provided to each meeting of F&GP cttee. Explanations to be provided on each overspend.	Monthly after 31/03/2020 **Not yet achieved** Not yet achieved **Not yet achieved**	
Recommendation 9 **Invoices are currently matched to orders, but confirmation that the goods or service ordered have been received must be obtained before the**	**Response #9** Office procedures will be tightened up to ensure payment matches goods received.	Hall manager, Interim Acting	Delivery notes to be retained and checked prior to	Immediately	✓

payment is processed. This is one of the assurances the Clerk makes when presenting the payment schedule for approval.	**Progress is being made with the shared e-filing system and better working relationship between PC office and Arden Hall staff. Written instructions being followed.** Although ticked, this is an ongoing process which the new Clerk will be working on with PC office and Arden Hall staff.	Clerk, S/O (Clerk)	payment of invoices		
Recommendation 10 **It is recommended that the practice of engaging a third party book-keeper be reviewed to ensure it is the most economically advantageous way of obtaining this service.**	**Response #10** The current finance software has become burdensome and cannot be used by any of the current members of staff, hence use of 3rd-party bookkeeper. An alternative provider has been found that uses a simpler system. **New software system now in use but taking time to bed-in due to difficulties in provision of training.** **Cost efficiencies already noticed due to saving on monthly cost of bookkeeper.** There have been errors in setting up the new software which prevent accurate reports from being presented to Council. The new clerk is familiar with the software but all members of staff should receive training.	IAC Hall Manager S/O	More efficient in-house handling and production of financial information	01/04/2020 NB 3rd party bookkeeper will visit to carry out year-end for 2019/20 a/cs	✓
Recommendation 11 **An Investments Policy should be considered, a key element being how to assess the risk in relation to return, setting the Councils risk appetite. The policy should follow the Guidance on local government investments issued by MHCLG with effect from 1 April 2018.**	**Response #11** The Council will adopt an Investments Policy in line with MHCLG guidance. **Not yet prepared; F&GP will review in first instance before recommendation to full council** Policy agreed at F&GP meeting 09/09/2020 for adoption by full council	Council after F&GP advice supported by IAC and S/O, RFO (& clerk)	Adoption of appropriate Investment Policy	~~30/06/2020~~ **30/09/2020** 30/09/2020 **27/01/21**	

	New Clerk was unaware this should have happened 30/09/20 therefore will be presented to next meeting.				
IIA recommendations	**CBPC proposed response / action to be taken**	**Who**	**Milestone**	**Target date**	**✓ complete**
Recommendation 12 **The Council develops and approves a Reserves Policy and earmarks reserves for specific use – see guidance Annual governance statement AGS assertion 1: Financial management and preparation of accounting statements – Reserves**	**Response #12** The Council will adopt a Reserves Policy **Not yet prepared; F&GP will review in first instance before recommendation to full council** Policy agreed at F&GP meeting 09/09/2020 for adoption by full council **New Clerk was unaware this should have happened 30/09/20 therefore will be presented to next meeting.**	Council after F&GP advice supported by IAC and S/O, RFO (& clerk)	Adoption of appropriate Reserves Policy	~~30/06/2020~~ **30/09/2020** 30/09/2020 **27/01/21**	
Recommendation 13 **When presented with a schedule of payments for approval, Members should be verifying that the payment meets the instruction and amounts on the invoice. Members should also be satisfied (assurance given by the Clerk), that all of the requirements of Standing Orders, Financial Regulations, relevant policy and Council decisions have been complied with.**	**Response #13** a) The clerk will check each invoice to its corresponding purchase order, that the sums add up and it is a relevant/expected invoice. b) A copy of each invoice will be taken to each meeting where payments are listed and presented for approval. c) The council is to establish a quarterly internal financial review undertaken by members in rotation who will visit the PC office to carry out a check on the income and expenditure (established procedure). To also look into whether Edge It will provide councillor 'view only' access to the book-keeping system.	Council or F&GP	Clear record in the minutes that purchase invoices have been ratified and approved for payment	31/03/2020	In part ✓ **13c yet to be actioned** agreed but not yet put into practice

	There is still a disparity in understanding / documentation as to whether all payments needs to be authorised by Council in advance of a payment being made.				
#13 Due to coronavirus pandemic all council meetings are being held online. A full list of receipts and payments is circulated by email before each F&GP meeting and presented to the meeting and recorded in the minutes. When authorising online bank payments, the council member has a copy of each invoice relating to the payment being made. Going forward the Clerk will provide assurance of compliance to the requirements of SO's, FR's, relevant policy and council decisions. AS much information as possible is being made available electronically to members during Covid-19 restrictions; when restrictions are lifted, the quarterly visits will be actioned.					
Recommendation 14 **When Members with bank payment approval access are authorising payments on-line, they should ensure the payment has been approved by Members (it appears on the schedule of payments) and the bank details of the recipient agrees with those on the invoice.**	**Response #14** Before each authorised (mandated) signatory approves the online payment, they will receive an email containing a copy of each invoice along with the payment schedule; they are to check the payment details match those on the invoice and on the payment schedule.	Relevant members in line with bank mandate	Assurance from mandated members that payments were appropriately handled.	31/03/2020	✓
#14 A full list of receipts and payments is circulated by email before each F&GP meeting and presented to the meeting and recorded in the minutes. When authorising online bank payments, the council member has a copy of that list plus a copy of each invoice relating to the payment being made. Members are to be encouraged to submit an email to the Clerk after completion of the authorisation process, to notify the clerk that the job has been done.					
IIA recommendations	**CBPC proposed response / action to be taken**	**Who**	**Milestone**	**Target date**	**✓ complete**
Recommendation 15 **The Council reviews its debt management process to include;** • **Ensuring staff have opportunity to gain a full understanding of the upgraded computer systems. The Council's operating practices should ensure staff are fully trained when any computer systems is replaced or upgraded.** • **Invoicing processes are reviewed, with an approach which is the most efficient and which minimises the opportunity of loss from non-payment.**	**Response #15** The current finance software was upgraded in November / December. With no permanent member of staff in place to deal with the changes some procedures have not been explained to the members of staff who no longer have either any access to the way they used to add information or any idea of what needs to be done. The 3rd -party bookkeeper is needed to complete the financial information up to year-end (31/03/20).	Council (to monitor) IAC, Hall Manager, S/O (and RFO, Clerk)	Relevant staff will be trained in the new system. Invoicing processes will be normalised; regular invoices will be issued. Outstanding debts will be	31/03/2020 From 01/04/2020 From 01/04/2020	

Outstanding debt is identified, reported and pursued, and regularly monitored.	A complete change of software is to take place and will be effective from 01/04/2020 – all relevant staff members will have training and access. Invoicing and chasing of debts will be included as an integral part of all financial procedures using the new software.		reported to F&GP and chased.		
#15 New software system now in use but taking time to bed-in due to difficulties in provision of training. **The Hall Manager is aware of requirement to review invoices for any that remain unpaid after one month and notifies the parish council office. A debt management programme is being followed. As all office staff, both parish council and Arden Hall, are working from home, the staff have had to adapt to working differently and this has taken time.** 09/09/2020 All staff are aware of the need to review the debt management process and the new Clerk will be working with staff to put an appropriate system in place including revision of credit control and the system relating to the issue of invoices and collection of money due. **21/01/21: New system not tested as facilities not open/**					
Recommendation 16 **A review of cash handling and movements is undertaken assessing the risks and the mitigating actions, ensuring the requirements of Financial Regulations are met, and staff and cash are safeguarded.**	**Response #16** **Members of F&GP with S/O to review current arrangements and assess the risks to the council.**	F&GP S/O	Assurance that cash is handled appropriately. That FR requirements are met and that staff are safe.	~~30/04/2020~~ ~~30/09/2020~~ **On-going**	
#16 Prior to Covid-19 lockdown, two card payment machines were installed to reduce the amount of cash being handled by staff. The risk assessment of doing this did not take into account the effect of a pandemic! Consequently, the parish council is paying for the machines even though they have never been used. In due course they should prove useful in augmenting bar income (customers will not have to remember to bring cash with them) and make it easier for hall hirers to pay. Also, it is likely that post-Covid, cash payments will be unwelcome. The overall effect will be to reduce the risk to staff of handling large amounts of cash that could make them a target for mugging when travelling to the bank to pay in and will remove any stress to staff when counting and handling cash, especially if lone-working. **When Arden Hall is allowed to re-open then it will be possible to assess the effectiveness of the card payment machines. The #16 review date has therefore been revised to 30/09/2020.** The new Clerk will be reviewing all systems with Arden Hall Manager, and this will be subject to Covid-19 restrictions and development.					
IIA recommendations	**CBPC proposed response / action to be taken**	**Who**	**Milestone**	**Target date**	**✓ complete**
Recommendation 17 **The Council review the way it approached and actioned the exercise to bring the bar in-house assessing lessons that could be learnt, particularly how risk management has operated**	**Response #17** Review reason for bringing the bar in-house; • how it was actioned • whether the associated risks were considered at the time and	F&GP report to council	Clarification of the events surrounding	~~30/06/2020~~ **29/07/2020**	

and how compliance with Financial Regulations were considered and followed.	• whether complied with FR's		bringing the bar in-house.		
#17 The Working Party response to this was that the council had no choice but to take over the bar after the contractor gave only 20 days' notice of their intention to quit. At the time this happened, the Acting Clerk had been absent for several months and the Hall Manager was on sickness absence, so there was no senior member of staff to provide advice. Members proceeded in the way they thought was best to maintain Hall income and not lose customers which would have happened if they had failed to provide the bar facility that had been promised to hirers when booking the hall. **It appears the position was discussed not by the LSC, but at the council's extraordinary meeting held 24/10/2019 (the minutes of which have not yet been published – an anomaly that needs to be addressed; however the lack of minutes is understandable under the circumstances in which the Acting Clerk was absent and the Hall Manager had been on sickness absence. The Assistant Clerk had been expected to take on the clerk's duties as well as complete her own, and at this time of year would additionally have to prepare for the Remembrance Sunday parade/event, manage the Youth Council and prepare for the Christmas event. Despite all this the Council did not review their meeting schedule to allow the Assistant Clerk time to catch up, but actually increased the workload by having an Extraordinary Meeting to deal with the proposal to operate the Hall bars in-house. The Council eventually took on an experienced clerk for max 20 hours p/w to provide support to the Assistant Clerk).** **The bar situation was sprung on the council and there was a short timeframe for taking action.** **Associated risks were known, but not made explicit, as the council had in previous years operated the bars in-house. The council would have expected to rely on previously acceptable internal procedures being re-instated. The decision to take back the bar operation was not difficult, as there had been considerable disquiet about how the bars were being operated by the contractor. It is not clear if there was a clear contract for the external contractor with regard to bar operation, to show how any agreement may be determined, but in the council's view the contractor's decision to quit was welcome news.** **In the rushed circumstances, scant regard was given to Financial Regulations, but as the council had been responsible for operating the bar in the past, the council would have relied on previous decisions and procedures having been acceptable then, so would be again.** **This report is to be presented to F&GP on 08/07/2020 and thence to full council meeting on 29/07/2020.** The report was not presented to full council on 29/07/2020 and will be presented on 30/09/2020. **New Clerk was unaware this should have happened 30/09/20 therefore will be presented to meeting in February as unsure of situation.**					
Recommendation 18 **A set of procedures is introduced to secure appropriate levels of control over the operation of the bar, including independent stocktakes, improved design of the till system and trading accounts that accurately show the value of stock sold in order to verify the expected gross profit is being attained. Full trading accounts should be developed and presented to demonstrate the Bar is delivering the expected returns.**	**Response #18** Staff were not familiar with the new tills that were installed. In fact it was not known they were faulty until training took place in February. Staff are now more understanding of the till operations & the tills are now functioning correctly. Council to insist on receipt of trading accounts and report to the monthly LSC meetings.	Hall Manager	Regular, clear & understandable bar reports to council via LSC	~~31/03/2020~~ ongoing	
#18 Arden Hall is closed due to coronavirus pandemic; there is doubt whether the self-employed bar staff will return when the hall re-opens. However the situation means time can be taken for systems to be planned prior to implementation; systems are to be reviewed with Hall Manager. 09/09/2020 Ongoing					

IIA recommendations	CBPC proposed response / action to be taken	Who	Milestone	Target date	✓ complete
Recommendation 19 **The tendering / quotation process considers the control process needed to protect the Council from the risk of challenge, i.e. it provides a comprehensive audit trail of the application of effective controls.** **The contract management process ensures and evidences that the contracted service is being delivered, and the payment for the service relates to the service delivered in the period.**	**Response #19** Review the council's procedures for setting tenders – the level at which a contract is to be tendered for is to be defined in SOs / FRs. Establish a procedure for monitoring each contract	F&GP F&GP	Both the tendering process and contract management process are managed effectively	01/04/2020 ~~30/06/2020~~ ~~09/09/2020~~ 11/11/2020	
#18 Members have previously raised concerns about how contracts are monitored, eg grounds maintenance. **All contracts are to be reviewed. For instance, there is confusion regarding the provision of telephony / broadband services with regular payments being made to 4 different contractors (1xequipment rental, 1 x telephone calls, 2 x broadband providers) which the council is taking steps to rationalise (and noted that despite regular payments to 2 x broadband providers, there is no wi-fi availability!)** **A list of all current contracts is to be produced and will be reviewed biannually. The target date has been revised.** 09/09/2020 The review of all contracts will take place with the new Clerk after 28/09/2020 and reported to the next meeting of this committee. **There is a working party looking at the monitoring of the grounds maintenance contract. Contracts are mid-term and need to be rationalise at the end.**				
Recommendation 20 **The Council undertake a post procurement exercise and introduce procedure that ensures effective controls operate for future procurement exercises. In the instance of the till system the Council gains assurance that the product purchased complies with the specification (however that was conveyed to the supplier) and takes appropriate actions as required.**	**Response #20** Review all current contracts. Consider how each contract was placed and identify the associated risk. Understand correct procedure. Review purchase of bar tills to ensure they are fit for purpose. **The target date has been revised.** 09/09/2020 As for #19, work in progress **No capacity to currently look into this**	F&GP	Report to be received by council Tills working as expected with appropriate management reports provided.	~~30/06/2020~~ ~~09/09/2020~~ 11/11/2020 **On going**	
Recommendation 21 **The Council should investigate the options to introduce a procurement card for minor purchases. The Clerk must ensure purchase arrangements are in accordance with Financial Regulations and Member must comply.**	**Response #21** No individual member can be authorised to make purchases (purchases to comply with FRs). All miscellaneous purchases to be made via PC office and use of procurement card.	IAC & S/O	No miscellaneous payments to council members	31/03/2020	✓

	F&GP have agreed to obtain a procurement card.				
#21 The process for obtaining a procurement card had been agreed at the F&GP committee meeting held February 2020, but held up due to covid-19 restrictions. Paperwork needs to be signed (wet signature) by the existing bank signatories. Individual members are aware of the FR's forbidding use of own funds; staff have access to petty cash and will be reimbursed for any purchases made on own credit/debit cards for instances when making online purchases. A policy for the operation of the procurement card has yet to be agreed. 09/09/2020 to be progressed by the new clerk; 2 cards to be obtained, one for PC office and one for Arden Hall use. **21/1/21: credit card authorised for Clerk, need to look at Arden Hall**					
IIA recommendations	**CBPC proposed response / action to be taken**	**Who**	**Milestone**	**Target date**	**✓ complete**
Recommendation 22 **The Council and the Clerk review all aspects of personnel and performance management and introduce appropriate systems.**	**Response #22** Council to appoint Staffing Committee to meet monthly to review what is needed. (NALC have issued supportive policies.)	Council to appoint	Appropriate HR systems in place	~~30/09/2020~~ 31/12/2020	
#22 Staffing Committee yet to be appointed. Will also need to be done for the purpose of appointing the new Clerk; committee terms of reference yet to be agreed. 09/09/2020 A Staffing Committee has been appointed with appropriate Terms of Reference in place; the membership is five members of the council and there is currently one vacancy on the committee. The committee is to meet quarterly unless there is specific business to consider between scheduled meetings and has yet to review all aspects of personnel and performance management and introduce appropriate systems. The target date has been revised to the end of the year. **21/01/21 The Clerk currently has a number of actions following the last committee meeting. The volume of work is not manageable. An assistant has been budgeted for and authorised but is not practical due to COVID restrictions.**					
Recommendation 23 **The Council review risk and employment status of individuals from whom it obtains 'contracted' services and its process ensure risks are mitigated including compliance with current HMRC requirements.**	**Response #23** Council to appoint Staffing Committee whose brief will include revision of risk and employment status of contracted services. 09/09/2020 as #22 above; work in progress.	Council to appoint	Appropriate HR systems in place	~~30/09/2020~~ 31/12/2020	
Recommendation 24 **The Council ensures the insured value of its assets are appropriate and adequate.**	**Response #24** **Request visit to site of valuer for insurance purposes.**	F&GP	All assets are appropriately valued	~~30/06/2020~~ **25/11/2020**	
#24 Plans can be prepared for an asset valuation when covid-19 restrictions are lifted. 09/09/2020 – not yet progressed (will include review of the asset register)					
Recommendation 25 **A comprehensive asset register is developed with accurate asset values, the register being periodically reviewed, updated and approved by**	**Response #25** Working party to pull together information from LSC and F&GP who will identify the council's assets.	Both LSC and F&GP	Comprehensive and accurate	~~30/09/2020~~ 25/11/2020	

Members. In addition the Council consider the need to develop an asset repairs, maintenance and improvement programme and develop a short term (current year revenue) medium and longer-term (earmarked reserves and or borrowing) funding plan to maintain and improve the assets it owns.	The information to be recorded on a spreadsheet and shared with all members. F&GP to develop a repairs, maintenance and improvement programme with funding plan for ongoing maintenance and improvements	committees + full council	asset register available.		
#25 Not yet progressed. Working party to meet for this purpose. 09/09/2020 – not yet progressed (will include review of the asset register)					
IIA recommendations	**CBPC proposed response / action to be taken**	**Who**	**Milestone**	**Target date**	**✓ complete**
Recommendation 26 **The Council review / introduce computer security, data control & management and records management and control policies, to include for example:** • **Acceptable use policy** • **Access control policy** • **Information security & incident reporting policy** • **Email, communication and social media policy** • **Disaster recovery policy** • **Business Continuity Plan (this should cover the whole operation of the Council not just IT)** • **Records management policy**	**Response #26** **Change of IT support to Microshade VSM. Review of policies already in place, update and incorporate any new policies required.**	F&GP via S/O	Comprehensive system of policies in place to ensure safety of IT system, compliance with GDPR and appropriate member and officer protocols	~~30/09/2020~~ 25/11/2020	
#26 As #2 above, policy review in progress. On target to meet target date of 30/09/2020. 09/09/2020 The review of policies has not included the introduction of the policies recommended here by the Internal Auditor. These new policies will be included for approval at the next meeting of this committee on 11/11/2020. **Not progressed**					
Recommendation 27 **The Council reviews its record management and retention arrangements, ensures it operates in compliance with GDPR and reviews compliance with the requirements of the Transparency Code.**	**Response #27** **To review the Document Retention and Disposal Policy and update as required. Council to allow office staff time to comply with requirements.** **To understand & comply to Transparency Code.**	F&GP IAC & S/O	Only documents necessary for council business are retained and published.	30/09/2020	

#27 Due to covid-19 restrictions, the office staff are working from home meaning it has not been possible to comply with the previously agreed schedule for reviewing all documentation on site (due to take place on Saturday 23/05/20). However, staff have been able to review the e-files and treat in accordance with document management policy/GDPR expectations. 09/09/2020 New policy approved for recommendation by full council on 30/09/2020. Parts of the Transparency Code have been met, but not yet all. **New Clerk was unaware this should have happened 30/09/20 therefore will be presented to next meeting.**					
Recommendation 28 **The Council review its full suite of policies and associated processes to ensure they reflect all areas that would be expected for the activities and functions of the Council, that they are current, have review dates that are followed, are effective, supporting processes are in place and compliance assurance systems operate. For policies and processes training as appropriate and relevant is delivered.**	**Response #28** **See also response #2.** **Additional commitment to member training via training audit; each member to complete training needs analysis and retain training record.**	CBPC	Adoption of policy calendar. Each member to have attended at least one training event.	30/11/2020	
#28 Full council training arranged for 04/04/2020 was cancelled due to covid-19. Online training is being made available through WALC and all members will be encouraged to sign up for it. Training audit has not yet been undertaken. 09/09/2020 Agreed to arrange training via Support Officer – all members to attend basics on council Purpose, Powers, Management, Meetings & Money. **21/01/21: Training now to be held in Feb virtually. A list of policies is being collated**					
IIA recommendations	**CBPC proposed response / action to be taken**	**Who**	**Milestone**	**Target date**	**✓ complete**
Recommendation 29 **The Council reviews its internal audit engagement process, and also reviews its arrangements to ensure the recommendations from auditors are implemented and tracked (also see IIA comments on page 1 above).**	**Response #29** **Understanding the IA supports the business of the council by checking effective governance & internal control arrangements are in place and taking steps to remedy where non-compliant.**	CBPC	Awareness of reason for IA & readiness to engage with it.	ongoing	
#29 This Action Plan and ongoing review is evidence that due process is observed regarding the internal audit engagement process. 09/09/2020 It was noted FPC agreed appointment of DKE Audit for 2020/21 financial year: to undertake work through visiting the council office in January 2021 (Covid-19 dependent) and after 31/03/2021.					

HM Revenue & Customs

CASTLE BROMWICH PARISH COUNCIL
PAYE Employer reference: 068/C529

About your organisation

Name and address

CASTLE BROMWICH PARISH COUNCIL

ARDEN HALL
WATER ORTON ROAD
BIRMINGHAM
B36 9PB

View or update all names and addresses

Contact details

Telephone number: 0121 747 6503

Fax: 0121 747 2187

Email: counciloffice@castlebromwichpc.gov.uk

View or update all contact details

Reference numbers

PAYE Employer reference	068/C529

Online Agent details

Name: Diane Malley

Address: 7 New Road
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DY149TQ

Castle Bromwich Parish Council
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Castle Bromwich, Solihull, B36 9PB
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www.castlebromwichpc.gov.uk

10. Copies of minutes and any agreed plan showing the corrective action taken to address the prior year 'except for' matters.

Information received from the smaller authority indicates that assets purchased during the year have not been included in Section 2, Box 9. The smaller authority has confirmed that a review of the fixed asset register will take place in 2020-21.

As mentioned in "no" explanation for Annual Governance Statement no7. a full review of the asset register has not taken place and the mitigating circumstances are detailed there.

Minutes:

25/11/2020	C20-037f
09/12/2020	F20-022
24/03/2021	S21-011a (Job description in appendix for new member of staff to be responsible for creation & maintenance of asset register)
28/04/2021	C21-090 (Outside of 20-21 but showing continued progress)

Castle Bromwich Parish Council

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Castle Bromwich, Solihull, B36 9PB
0121 747 6503
counciloffice@castlebromwichpc.gov.uk
www.castlebromwichpc.gov.uk

Chairman: Cllr. P Allen, **Vice-Chairman:** Cllr. K Shaw
Cllr. S Beechey, Cllr. A Haywood, Cllr. J Macdonald,
Cllr. M Rashid, Cllr. J Riordan, Cllr. R Shaikh, Cllr. A Shaikh Ahmed, Cllr. M Strong, Cllr. J Ward + 4 vacancies

MINUTES OF THE FULL COUNCIL MEETING

HELD ONLINE WEDNESDAY 25th NOVEMBER 2020

Members Present:	Cllr. P Allen (Chair), Cllr. K Shaw (Vice-Chair), Cllr. S Beechey, Cllr. J Macdonald, Cllr. M Rashid, Cllr. J Riordan & Cllr. R Shaikh & Cllr. A Shaikh Ahmed
Guests in Attendance:	SMBC Cllr. T Richards Hayden Wright (Balfour Beatty Vinci BBV)
Public in Attendance:	Four
Officers in Attendance:	Clerk: Gemma Burgess (minute-taker)

Action

C20-029 **Chairman's Welcome:** Cllr. P Allen welcomed everyone to the meeting. It was reported that a thank you card had been sent, on behalf of the Council, to Mrs G Lungley in recognition of her efforts in supporting the Council.

C20-030 **Apologies for Absence:** Apologies were received from Cllr. A Haywood & Cllr. J Ward due to technical difficulties in joining the online meeting and Cllr. M Strong due to work commitments.

C20-031 **Declarations of Interests:** None

C20-032 **Co-option:** No applications received.

C20-033 **Public Question Time:**
Apologies were received from Saqib Bhatti MBE MP & Lizzy Quiney, Community Development Worker SMBC.

Hayden Wright (Community Engagement Specialist - Balfour Beatty Vinci BBV)
A short presentation was given to the Council on matters including:

- Ground investigation works have commenced.
- An application has been made to increase HGV movements up to 40 per day. This is while a link road from the M6/M42 interchange to the compound is constructed which will then be used for all heavy construction traffic. It was queried why such an increase had not been anticipated. The Council was informed that now project planning was more advanced, BBV felt it

necessary to apply for the maximum number of vehicles allowed on the traffic route. Although no absolute confirmation could be given regarding the link road, without it, the project would not be able to proceed.

- The traffic schedules are only for works related heavy traffic – other vehicles, such as employees/contractors arriving for work would not be subject to specific controls. As BBV wishes to be a good neighbour during these works, any issues with associated vehicles should be raised directly to see how they can be mitigated.
- The opportunities for local residents were reiterated and can be found at www.competefor.com/hs2
- The alternative suggested route using Parkfield Drive is not suitable.

Residents of Burrow Hill Close and surrounding areas took to the opportunity to voice their objections to the proposed development stating, among other concerns, that:

- The development bears no consideration to the surrounding residential properties.
- Daylight/over-shadowing and privacy issues.
- Parking demand and lack of attention given to such.
- The safety of road users and pedestrians.
- The material and character of the building are not in-keeping with existing properties

C20-034 **Minutes:** The minutes of the Council meeting held on 28th October 2020 were agreed as a true record with 2 abstentions.

C20-035 **Planning:** The following applications were considered with comments being agreed as per table.

Reference	Address	Proposal	Cons. Expiry	CBPC Comment
PL/2020/01424 /MINFHO	21 Neville Road Castle Bromwich Solihull B36 9HP	Single storey rear, side and connect to existing porch to create open plan family room	Approved	Noted
PL/2020/02640 /PPFL	Land Off Burrow Hill Close, Castle Bromwich Solihull	Erection of a three storey apartment block containing 5 x one bedroom apartments and associated parking and landscaping.	03/12/20	CBPC Objects to this application on the following grounds: - It is an inappropriate location for a low rise block of flats. - It is not in-keeping with the character of the area. - It will create traffic issues and safety concerns in a residential cul-de-sac. - Insufficient car parking spaces have been allocated as well as the associated pressure of on-road parking. - The height of the building will take away light from nearby properties. - Current residents' privacy will be affected by being overlooked.
PL/2020/02616 /CLOPUD	40 Whateley Crescent Castle Bromwich Solihull B36 0DN	Certificate of lawful development for a proposed ground floor rear extension	CLOPUD – no consultation	Noted
PL/2020/02522 /PNH	352 Chester Road Castle Bromwich Solihull B36 0LD	Prior notification for a ground floor rear extension measuring 6m beyond the original rear wall, at a maximum height of 3.9m, and measuring 2.9m at the eaves.	4/12/20	No objections, subject to neighbours comment.

PL/2020/02557 /PNH	24 Cutshill Close Castle Bromwich Solihull B36 9SQ	Prior notification to replace existing conservatory and replace with ground floor rear extension with bi-folding doors to be used as a garden room measuring 5m beyond the original rear wall, at a maximum height of 4m, and measuring 4m at the eaves. Single storey rear, side and connect to existing porch to create open plan family room	10/12/20	No objections, subject to neighbours comment.
PL/2020/02499/	149 Parkfield Drive Castle Bromwich B36 9TY	Part first floor side and front extension, part ground floor side extension.	15/12/20	(Discussed but decision taken under Clerk's delegated authority as not specified on agenda) No objections, subject to neighbours comment.

C20-036 **Budget:** A budget working party meeting with all members to be held on Thursday 3rd December 2020 at 6:30pm by Zoom.

C20-037 **Finance and General Purposes Committee:**

a) The draft minutes of the meeting held on 11th November were noted.

b) The Clerk will arrange for additional material for Cllr. R Shaikh to complete checks on the bank reconciliations and quarterly checks. 1.

c) The current financial position and payments for November were noted. (Attached p5-6) Over-budget spend on external audit was agreed (which had resulted from a more thorough internal audit).

d) The Clerk's recommendation for streamlining the bank accounts was considered. It was noted that the service charge on the Lloyds account has been refunded for the last 5 months and will possibly be removed.
RESOLVED: To make all payments through the UTB Disbursements Account (including salaries) and to hold a savings account with Lloyds as well as a dedicated Lloyds account for Arden Hall/Pavilion income. The clerk was directed to change all direct debits to the payment account. 2.

e) The Chairman's Allowance for 19-20 of £1538.00 as agreed at the Finance and General Purposes Committee meeting in May (20-05/09) was noted. A figure for the next financial year was not agreed.

f) The PKF External Auditors Report was noted. The remedial action regarding updating the asset register is being addressed by the Clerk. 3.

g) The COVID-19 relief grants from SMBC were discussed.
RESOLVED: That the Clerk applies for a relief grant from SMBC. 4.

C20-038 **Leisure Services Committee:**

a) The draft minutes of the meeting held 4th November 2020 were noted.

b) A request for a real Christmas Tree for the roof of Arden Hall was not agreed due to previous safety concerns.

c) The list of refunds for hire cancellations was considered.

RESOLVED: That the Clerk be delegated authority to make refunds within the cancellation policy of the Council to ensure prompt return of funds. 5.

C20-039 **Staffing Committee:**

a) The draft minutes of the meeting held 18th November had not been circulated with sufficient time to consider. They are published on the website.

b) The Assistant Clerk's contract, as recommended by the Staffing Committee and checked by Peninsula was agreed.

c) **RESOLVED:** To pay the Assistant Clerk for hours worked Sept - Nov which were unspecified due to a lack of a contract.

d) The issue of line management of the Clerk was discussed. It was agreed this should be done by the Staffing Committee but delegating authority to an

individual councillor for urgent matters was not deemed lawful. The Clerk was directed to get advice from NALC & WALC regarding the best way forward. Cllr. K Shaw expressed an interest in re-joining the committee. 6.

e) **RESOLVED:** It was agreed to trial a Christmas Shutdown in recognition of employees' dedication during the pandemic as follows:
The park to be closed on 25th, 26th, 28th December and 1st January.
Arden Hall to be closed from 24th December to 4th January (except for function on 27th December). Council Offices to be closed from 24th December until 4th January 2021.

C20-040 **Council Office Report:** The Clerk reported on current Council business including issues reported from residents regarding fallen leaves. It remains a busy time in the office. Staff have accrued significant annual leave entitlement and staggering annual leave periods will be considered. The Clerk will send out up-to-date contact details and working hours to Councillors. 7.

C20-041 **Councillors' Reports from Outside Bodies:**

a) **Castle Bromwich Hall Gardens:** The gardens will consider when is appropriate to reopen. The marquee at the Hall is now down. Mid-January is being targeted for planting.
b) **Dame Mary Bridgeman:** There have been issues with the bank accounts. Funding applications have been received from a school and church. Mrs Janet Richards stepped down as a trustee; Mr Ted Richards was elected as a trustee.
c) **Solihull Area Committee:** None

C20-042 **Public Bodies (Admission to meetings) Act 1960**: Not resolved as no confidential matters to discuss.

C20-043 Date and time of the next meetings were confirmed as:

Leisure Services Committee:	2nd December 2020.
Finance and General Purposes Committee:	9th December 2020.
Staffing Committee:	TBC
Parish Council:	16th December 2020.

Action Log:

1) Bank reconciliation / quarterly checks	Clerk / RS
2) Bank Accounts	Clerk
3) Asset Register	Clerk
4) SMBC Relief grant	Clerk
5) Cancellation Refunds	Clerk
6) Advice on Line Management of Clerk	Clerk
7) Working hours / contact details of staff	Clerk

This meeting ended at 8:39pm.

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Signed as a true record of the business transacted Dated
Chairman Castle Bromwich Parish Council

Payments as of 24.11.20

ExpTno	Ledger date	Gross	Vat	Net	Transaction Details
503	24/03/2020	£157.12	£26.19	£130.93	Konica Minolta - PC Printer Usage 28.12.19-27.03.20
463	24/09/2020	£420.00	£70.00	£350.00	Ace P.A Hire - PA Equip for Remem.Film 24/10/20
475	06/10/2020	-£295.19	-£49.20	-£245.99	Solihull MBC LDC - Credit 350800
476	08/10/2020	£126.00	£21.00	£105.00	Solihull MBC LDC - PO550 - Bins
495	13/10/2020	£103.92	£17.32	£86.60	Phillips Heating and Mechanical Service - Pavilion immersion heater repair
519	21/10/2020	£400.00	£0.00	£400.00	JRD Electrical - Supply & installation LED lights & extractors PV Disabled toilet
512	22/10/2020	£82.89	£13.81	£69.08	Screwfix Direct Ltd - SB EXP: 5 x Strip lights for Spencer Room
440	24/10/2020	£100.00	£0.00	£100.00	C Beebee - Filming of Remembrance Service 24.10.20
524	26/10/2020	£145.20	£24.20	£121.00	Playsafety Limited - Annual RoSPA Play Area Inspection 09/10/20
504	30/10/2020	£36.00	£6.00	£30.00	Mainstream Digital - Mobile App for Assistant Clerk Phone
493	31/10/2020	£630.00	£105.00	£525.00	Fairways Contracting Ltd - Grounds Maintenance Additional
494	31/10/2020	£576.06	£96.01	£480.05	Suez Recycling and Recovery UK - Waste collection 01-31/10/20
505	31/10/2020	£7.92	£1.32	£6.60	Mainstream Digital - PC Office Phone
506	31/10/2020	£2.38	£0.40	£1.98	Mainstream Digital - Line Fraud Protection
412	01/11/2020	£1,372.00	£0.00	£1,372.00	SMBC - Rates - Nov
467	01/11/2020	£277.14	£46.19	£230.95	Microshade Business Consultants Ltd - IT support
492	01/11/2020	£1,940.50	£323.42	£1,617.08	Fairways Contracting Ltd - Grounds Maintenance November
508	01/11/2020	£30.00	£5.00	£25.00	DVS Voice and Data Ltd - Managed Service, CCTV
466	02/11/2020	£35.93	£5.99	£29.94	Doorfit - RG Exp:3 x external door locks Arden Hall
482	02/11/2020	£15.54	£2.59	£12.95	Retail Merchant Services - 2101627735 Terminal Rental 26/10-26/11
483	02/11/2020	£147.12	£24.52	£122.60	EE - Mobile phones
496	02/11/2020	£60.00	£10.00	£50.00	Warwickshire and West Midlands Association of Local Councils - Improving Parish Council Relationships P Allen 14/11
464	03/11/2020	£562.00	£0.00	£562.00	Framek Limited – Window repair

500	03/11/2020	£7.50	£0.00	£7.50	Solihull MBC LDC - PO552 AH Powder free gloves
488	05/11/2020	£480.00	£80.00	£400.00	MB Gas & Heating - Annual gas service
515	06/11/2020	£53.25	£2.53	£50.72	Corona Energy - Pc Office Elec 01/10-31/10/20
520	06/11/2020	£577.76	£96.29	£481.47	Corona Energy - Pavilion Elec 01/10-31/10/20
521	06/11/2020	£163.01	£7.77	£155.24	Corona Energy - AH 2 Elec 01/10-31/10/20
471	07/11/2020	£7.98	£1.33	£6.65	Autdors Sports Limited - GB Expenses: Scientific Calculator for PAT test training
465	09/11/2020	£52.00	£0.00	£52.00	Royal British Legion - 3 x wreaths for remembrance
491	10/11/2020	£204.00	£34.00	£170.00	MB Gas & Heating - PC office: Thermostat installation
511	10/11/2020	£71.82	£11.97	£59.85	Solihull MBC LDC - Cleaning consumables
514	11/11/2020	£68.05	£11.34	£56.71	Midshire Business Systems - AH Printer Usage 20/07-22/10
489	13/11/2020	£27.00	£4.50	£22.50	Amazon EU SARL UK Branch - GB EXP: 3 X Laptop Bags
490	13/11/2020	£11.99	£0.00	£11.99	Zoom - GB EXP: Zoom 13/11-12/12
499	13/11/2020	£4.00	£0.67	£3.33	Wilko Retail Limited - PA EXP: Leaf grabbers
501	14/11/2020	£38.50	£6.42	£32.08	Sainsbury's Supermarkets Ltd - YS EXP: Printer Ink WFH
497	16/11/2020	£87.87	£4.18	£83.69	ESPO - Gas 30/09 - 31/10/20 AH
498	16/11/2020	£25.11	£1.20	£23.91	ESPO - Gas 30/09-31/10 PC Office
507	17/11/2020	£160.80	£26.80	£134.00	BWP Creative Ltd t/a Parish Council Websites - Email & webhosting
509	18/11/2020	£391.59	£62.21	£329.38	Peninsula - HR support
522	18/11/2020	£741.41	£123.57	£617.84	Corona Energy - AH 1 Elec 01/10-31/10/20
502	20/11/2020	£1,560.00	£260.00	£1,300.00	PKF Littlejohn LLP - Limited Assurance Review of AGAR 19-20
523	20/11/2020	£951.60	£158.60	£793.00	Safelincs Ltd - Outdoor defibrillator cabinet with code lock, heating system and LED lighting model 1000
513	23/11/2020	£7.98	£0.00	£7.98	Post Office Ltd - GB EXP: Postage for 25/11 agenda packs
510	24/11/2020	£180.00	£0.00	£180.00	SMBC - Annual Alcohol Licence AH 24/11-23/11/21
November Confidential		£13,672.42	£0.00	£13,672.42	Consolidated Employment Costs
		£26,478.17	£1,643.14	£24,835.03	

Castle Bromwich Parish Council

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Finance and General Purposes Committee

Chairman: Cllr. S Beechey **Vice-Chairman:** Cllr. A Haywood
Cllr. A Ahmed-Shaikh, Cllr. J MacDonald, Cllr. R Shaikh
Ex-Officio: Cllr. P Allen, Cllr. K Shaw

MINUTES OF FINANCE AND GENERAL PURPOSES COMMITTEE MEETING

HELD ONLINE WEDNESDAY 9th DECEMBER 2020

Members Present:	Cllr. S Beechey (Chair), Cllr. A Haywood (Vice-Chair, Cllr. P Allen, Cllr. J MacDonald, Cllr. A Shaikh- Ahmed, Cllr. R Shaikh, Cllr. K Shaw,.
Guests in Attendance:	SMBC Cllr. T Richards
Public in Attendance:	None
Officers in Attendance:	Clerk: Gemma Burgess (minute-taker)

Action

F20-014 **Chairman's Welcome:** Cllr. S Beechey welcomed all to the meeting.

F20-015 **Apologies:** None.

F20-016 **Declarations of Interest:** None.

F20-017 **Minutes:** The minutes of the previous meeting held on Wednesday 11th November were agreed as a true record with one abstention. It was noted that F20-011 Risk Management had not been deferred to this meeting as it had since been found to have been completed.

F20-018 **Public Question Time:** None present.

F20-019 **Borough Councillors:** SMBC Cllr. T Richards reported that PL/2020/02640/PPFL application for land off Burrow Hill Close was likely to be withdrawn or refused under P15 Securing Design Quality policy theme from the Local Plan. He also mentioned that complaints have been received by SMBC regarding 18a Blandford Avenue but no conditions can be imposed as permitted by the Secretary of State.

F20-020 **Planning & Licencing:** The following comments were agreed:

Reference	Address	Proposal	Comment
PL/2020/02581 /MINFHO	7 Park View Castle Bromwich Solihull B36 9LW	Loft conversion and internal amendments to allow for needs of family member, including front and rear dormer window with changes to fenestration.	No objections, subject to neighbours' comment.
PL/2020/01826 /MINFHO	15 Windleaves Road Castle Bromwich Solihull B36 0BP	First floor bathroom extension	No objections, subject to neighbours' comment.

F20-021 **Finance:**

a) **Bank reconciliations:** It had not been possible for the bank reconciliations to be prepared in reasonable time to be considered. The Clerk will arrange for Cllr. R Shaikh to conduct a full quarterly check to scrutinise the accounts. 1.

b) **November Payments:** The full list of payments made in November was noted. The Clerk reported that there is a discrepancy between the powers of the Clerk to authorise expenditure between the scheme of delegation and Financial Regulations therefore both must be reviewed to ensure they are suitable for the needs and obligations of the Council. 2.

c) **Debit or prepaid card:** Getting a debit card in the name of the Clerk to reduce expense claims and ensure that expenditure has been made according to the Council's Financial Regulations was considered.

RESOLVED: That the Clerk arranges for a debit card for the primary payment account with Unity Bank. That the Clerk further looks into the current status of the Trade Account with SELCO. 3.

F20-022 **Internal Auditor's Report:** The progress made on recommendations was discussed. It was noted that things were moving in a positive direction.

- Financial Regulations need to be further reviewed
- The situation regarding the tills in the bar needs clarifying 4.
- The procurement and payment processes are being updated and revised
- A valuation of the Council's properties is needed for an accurate asset register 5.

F20-023 **Budget:**

a) The year-to-date budget spend for 20-21 was not available. The Clerk explained the current issues in bookkeeping relating both to the records from the previous system covering 19-20 and the new system which still requires further set-up. This will be prioritised where possible but there are limits to capacity due to understaffing in the office at the moment.

b) The budget proposal as reviewed by the working party was considered. It was not felt that further cuts to budget lines would enable the Council to deliver its services and operations effectively, or that it is appropriate to increase the precept demand significantly this year, therefore a deficit budget would be presented to Council for approval. The potential for loans and grants for significant projects was discussed. An HS2 Grant Fund Working party will be created. 6.

F20-024 **Councillors' reports and items for future agendas:**

- Fairways Contract and alternative ways for management of open spaces for LSC
- Cllr. J MacDonald wished to address the Council that the amount of printed paperwork sent with the agenda is burdensome and wasteful.

F20-025 **Meetings:** The time and date of next meeting was confirmed as Wednesday 13th January 2020 at 6:30pm.

Action Log:	
1) Bank reconciliations/quarterly accounts check	Clerk/RS
2) Financial Regulations / Scheme of Delegation	Clerk
3) Debit card application	Clerk
4) Bar tills clarification	Clerk /HM
5) Property valuation	Clerk
6) HS2 Grant Fund	

This meeting ended at 8.35

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Signed as a true record of the business transacted Dated
Chairman, Finance and General Purposes Committee

Castle Bromwich Parish Council

Castle Bromwich Parish Council

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Staffing Committee

Chairman: Cllr. J MacDonald
Cllr. A Ahmed-Shaikh, Cllr. P Allen, Cllr. S Beechey.

MINUTES OF STAFFING COMMITTEE MEETING

HELD ONLINE WEDNESDAY 24TH MARCH 2021 AT 6:38PM

Members Present:	Cllr. J MacDonald (Chair), Cllr. P Allen, Cllr. S Beechey
Guests in Attendance:	None
Public in Attendance:	None
Officers in Attendance:	Clerk: Gemma Burgess (minute-taker)

Action

S21-001 **Chairman's Welcome:** Cllr. J MacDonald welcomed all to the meeting.

S21-002 **Apologies:** Apologies were received from Cllr. A Ahmed-Shaikh.

S21-003 **Declarations of Interest:** None.

S21-004 **Minutes:** The minutes of the previous meeting held on Wednesday 18th November 2020 were agreed as a true record.

S21-005 **Public Question Time:** None present.

S21-006 **Confidential Matters:**
RESOLVED: To close the meeting to members of the public via the Public Bodies (Admission to Meetings) Act 1960, to allow for discussion of confidential matters, publicity of which would be prejudicial to the public interest.

S21-007 **Staff Management:**

a) **Annual Leave:** The Clerk's annual leave request for June was approved. The Council Chairman and other councillors will be available in the case of an emergency. Unpaid time off for a personal commitment was also authorised. The Hall Manager's annual leave request for Christmas was agreed although there is uncertainty over trading during that period.
The additional statutory day's holiday for employees will be moved to Wednesday 1st June 2022 due to bank holidays being moved to 2nd and 3rd June 2022. Council meetings will move back a week to accommodate.

b) **Clerk Absence Planning:** The Clerk will commence Jury Service on 6th April. If the Clerk is unable to attend the LSC meeting on 7th April, Cllr. S Beechey will host and record for the Clerk to minute. The Clerk will take her laptop to

court each day to work during waiting times. It will be securely stored in a locker when court is in session.

c) **Illness/Sick Pay:** The two members of staff on long-term sick leave were noted.

d) **Staff Hours:** Employees are currently working only their contracted hours, which puts pressure on keeping the facilities staffed due to absence.

e) **General:** Nothing to add.

S21-008 **Occupational Health:** An informal meeting with an employee on long-term sick leave was reported on. At this time there is no benefit to conducting further Occupational Health reports. The situation will be reviewed in the summer.

S21-009 **Changing Terms and Conditions for Employees:**

a) The business case for changing all staff to monthly pay was discussed. Advice has been sought from the Council's HR consultants as well as a template letter. It was agreed to progress this change. 1.

b) The Clerk reported on how a variable hours' contract or annualised hours' contract could be implemented. Most staff need contracts revising, which will be looked at as part of the appraisal process as well as an updated Staff Handbook as the current version from 2008 does not reflect best practice or employment law.

S21-010 **Efficiency, Performance and Safety Monitoring of Staff:** The Clerk reported on apps provided by HR consultants as part of the monthly subscription which would be beneficial for the Council to adopt. This would mean continuing the relationship with the current supplier. The apps would provide the opportunity to clock in at locations, submit timesheets, receive rotas, make annual leave requests, keep contact details up to date and access the employee portal with policies and risk assessments. Due to asynchronous working patterns, the current paper based systems are not suitable.

Bodycams are being considered by Council to protect the safety of public facing employees. An app for logging playground safety inspections was also considered.

Employees would need a device to access their emails and work apps. This should be provided by the Council, unless an employee choses to use their personal device for a small benefit payment.

The Clerk was directed to investigate options and present to full Council for approval. 2.

S21-011 **Paid Staff Vacancy:**

a) The job description for an Administrative Officer at SCP 11-14 for 25 hours a week was agreed. (pp4) A 6-month probation period for all new starters at the Council was agreed.

b) The Clerk was directed to advertise the job online and locally, with interviews to be held end of May/beginning of June. Ideally with a start date early summer depending on COVID-19 restrictions. 3.

c) Staffing Needs of Arden Hall and Open Spaces: With members of staff on long term sick leave in both areas and uncertainty surrounding COVID-19, staffing levels were considered.

RESOLVED: To recruit a Summer Warden on a fixed term contract. To cover sickness absence at Arden Hall with a fixed term contract with uplifted hours for a current employee if any suitable when necessary. 4. 5.

S21-012 **Staff Appraisals:** The Clerk has drafted appraisal forms for managers and will start the process soon. Simplified appraisal forms will be used for other members of staff. 6.

S21-013 **Councillors' reports and items for future agendas:** none

S21-014 **Date and Time of Next Meeting:** It was agreed that the Committee would meet every other month for the foreseeable future with the next meeting to be confirmed week commencing 10th May. There will be additional meetings needed to support the recruitment process.

Action Log:

1) Monthly pay
2) Device for accessing apps
3) Administrative Officer
4) Summer Warden
5) Arden Hall cover
6) Appraisals

This meeting ended at 8.37pm.

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Signed as a true record of the business transacted Dated
Chairman, Staffing Committee

Castle Bromwich Parish Council

Job Description for Administration Officer

Job Title: Administration Officer

Reporting To: Clerk to the Council

Working Hours: 25 hours per week (fixed hours to be agreed but with core hours of Mon-Friday 9am – 1pm)

Salary Grade: SCP 11-14 (£11.30-£12.00)

Brief summary: Principal responsibility for the post holder is to support the work of the Clerk to the Council with regard to all aspects of office administration and statutory duties.

Duties include document preparation, record keeping and filing, preparation and support for salary payments and book-keeping, responding to enquiries on the telephone, in writing and in person from residents and partner organisations. The post holder must be prepared to work occasional evening and weekends for which time off will be given in lieu.

Main / Regular Duties of the Administration Officer are to:

1. Provide reliable and confidential support to the Clerk to the Council.
2. Provide an office-hours presence when open to the public. (Mon- Fri 9am – 1pm)
3. Answer enquiries received by telephone, email, in writing and in-person visits.
4. Meet and greet and provide assistance to members of the public and visitors to the council office.
5. Assist the Clerk with council administration.
6. To create a new Asset Register and keep it maintained.
7. When requested by the Clerk, to co-ordinate / project-manage / research tasks and provide administrative support for such tasks / projects.
8. Use bookkeeping software to maintain records of income and expenditure.
9. Assist in checking the payroll documents.
10. Work with the Clerk to prepare authorisation schedules for payments.
11. File all paperwork appropriately and maintain a document database, both hard and soft copy.
12. Prepare agenda packs for councillors and distribute appropriately.
13. Support meetings of the Council and its committees if requested by the Clerk, taking and issuing the minutes.
14. Report highways and environmental issues to Solihull Metropolitan Borough Council or as appropriate.
15. Maintain a log of planning applications in the parish.
16. Be willing to undertake training as specified by the Council.
17. Other duties as allocated by the Clerk deemed appropriate to this role.

Castle Bromwich Parish Council

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Chairman: Cllr. P Allen, **Vice-Chairman:** Cllr. K Shaw
Cllr. S Beechey, Cllr. A Haywood, Cllr. J Macdonald, Cllr. M Rashid, Cllr. J Rickus, Cllr. J Riordan, Cllr. R Shaikh, Cllr. A Shaikh-Ahmed, Cllr. M Strong, Cllr. J Ward + 3 vacancies

MINUTES OF THE FULL COUNCIL MEETING

HELD ONLINE WEDNESDAY 28th APRIL 2021 6:30PM

Members Present:	Cllr. P Allen (Chair), Cllr. K Shaw (Vice-Chair), Cllr. S Beechey, Cllr. A Haywood, Cllr. J Macdonald, Cllr. M Rashid, Cllr. J Rickus, Cllr. J Riordan, Cllr. R Shaikh, Cllr. A Shaikh-Ahmed & Cllr. J Ward
Guests in Attendance:	SMBC Cllr. G E Richards
Public in Attendance:	One
Officers in Attendance:	Clerk: Gemma Burgess (minute-taker)

Action

C21-079 **Chairman's Welcome:** Cllr. P Allen welcomed everyone to the meeting.

C21-080 **Apologies for Absence:** Cllr. J Rickus joined the meeting at 6:34pm. Cllr. R Shaikh joined the meeting at 6:50pm. Cllr. J Ward left the meeting at 7:35pm due to technical difficulties and was unable to rejoin. Cllr. R Shaikh and Cllr. A Shaikh-Ahmed left the meeting at 8:34pm due to religious observance. Cllr. M Strong was not present.

C21-081 **Declarations of Interests:** None.

C21-082 **Public Question Time:** A resident living West Avenue reported a significant number of HGVs carrying aggregates were travelling on Green Lane and that this was both a nuisance and a safety concern due to the proximity of local schools. It was presumed this traffic is HS2 related, though this is not a permitted travel route. The resident was asked to provide the Clerk with details such as photographs and registration numbers so this could be investigated.

C21-083 **Borough Councillors:** SMBC Cllr. Richards reported that this would be the last Council meeting he would be attending as an SMBC Councillor as he is stepping down at this election. He thanked the Council for its collaboration and support. The planning application at 62 Chester Road has been refused.

Cllr. P Allen thanked Cllr. Richards, on behalf of the Council, for all his hard work for the community, Council and area.

C21-084 **Minutes:** The minutes of the meeting held on Wednesday 24th March 2021 were listed on the agenda in error (they had already been approved C21-068). The minutes of the meeting held on Wednesday 31st March will be presented to the next Council meeting.

C21-085 **Meeting Format:**

a. The open letter from Luke Hall MP, Minister of State for Regional Growth and Local Government regarding Local Authority Meetings was noted.

b. The COVID-19: Guidance for the safe use of council buildings document was noted.

c. The Clerk reported that COVID-secure face-to-face meetings following risk assessment were lawful, but that guidance from WALC was to delay face-to-face meetings. Properly convened and empowered virtual Council meetings would not be possible. It was noted that an application to the High Court made by ADSO, LLG and Hertfordshire County Council in relation to virtual meeting provision for local authorities had been dismissed.

RESOLVED (By Majority): Cllr. S Beechey proposed that face-to-face meetings be postponed until such a time as no COVID-19 restrictions are in force with virtual guidance meetings for the Clerk working under a Scheme of Delegation, seconded by Cllr. J Riordan and agreed by all present, except for Cllr. J Macdonald.

The previously drafted Scheme of Delegation for the Clerk was reviewed and will be presented to the Annual Parish Council meeting for adoption. 1.

d. **Local Authority remote meetings: call for evidence:** this item was deferred to a future meeting. 2.

C21-086 **Finance and General Purposes Committee:**

a. **RESOLVED:** The list of payments as below was approved.

Payments to be authorised 28.04.21 by Full Council

Payee	Reason	Inv No.	Date of Inv.	Gross	VAT	Net
WALC	Training: PA Understanding Council Governance	INV-21411	23/04/2021	£30.00	£5.00	£25.00
The Range	GB EXP: Stationery for condolences		09/04/2021	£16.83	£2.81	£14.02
Post Group (Midlands) Ltd	Job adverts in Castle Brom Post	7513	22/04/2021	£100.00	£0.00	£100.00
Halls Garden Supplies	PA EXP: Compost for PC flowerbed	43037	12/04/2021	£24.00	£0.00	£24.00
ADT	Underpayment of Inv 7M46570856	7M46570856	01/03/2021	£35.82	£5.97	£29.85
Toolman Yardley Limited	KS EXP: Hand tools for open spaces		01/04/2021	£183.11	£30.49	£152.62
ESPO	Gas 28.02.21-31.03.21 Arden Hall	G1166280	19/04/2021	£183.48	£30.58	£152.90
ESPO	Gas 28.02.21-31.03.21 PC Office	G1166281	19/04/2021	£49.84	£8.31	£41.53
Paul Phillips	Replace 2 fire exit doors on Pavilion		10/04/2021	£932.00	£0.00	£932.00
Fairways	Grounds Maintenance Apr instalment	01-22-11856CBPC	01/04/2021	£2,018.90	£336.48	£1,682.42
SMBC	2 x high viz coats plus cleaning	364472	26/03/2021	£67.12	£11.18	£55.94
WALC	Annual WALC/NALC sub (VAT on WALC only)	SUBS-2021-130	29/04/2021	£1,405.00	£118.00	£1,287.00
Microshade	Monthly hosted application fee	14321	01/04/2021	£150.58	£25.10	£125.48
Zoom	GB EXP: Zoom monthly	INV80082690	13/04/2021	£11.99	£0.00	£11.99
			TOTALS	£5,208.67	£573.92	£4,634.75

b. The bank reconciliations at 31st March 2021 were approved. (attached from p16)

c. The Financial Budget Comparison report, trial balance and balance sheet were noted (attached pp6-15)

d. The creditors and debtors at year end 20-21 were noted.

e. A historic unpaid invoice of £987.52 from 01/11/19 due from the Cricket Club was discussed. The invoice was not included on the overdue statement requested (due to a software glitch) when the Cricket Club had paid all monies owing in June 2020.

RESOLVED (By Majority): Cllr. S Beechey proposed that Invoice 5342 (£987.52) be written off as a gesture of goodwill, seconded by Cllr. K Shaw and agreed by all present except for Cllr. J MacDonald.

C21-070 **Planning:**

a. The comments made under delegated authority between meetings were noted as below.

Reference	Address	Proposal	Comment
PL/2021/00832 /MINFHO	29 Clayton Drive Castle Bromwich B36 0AN	Two storey, pitched roof, extension to existing dwelling.	No objections, subject to neighbours' comment.
PL/2021/00754 /MINFHO	15 West Avenue Castle Bromwich B36 0EB	Ground floor front extension.	No objections, subject to neighbours' comment.

b. The following comments were agreed on planning applications:

Reference	Address	Proposal	CBPC Comment
PL/2021/00971 /MINFHO	403 Chester Road B36 0JH	Single storey front, side and rear extension.	No objections, subject to neighbours' comment.
PL/2021/00891 /MINFHO	1B Beechcroft Road Castle Bromwich B36 9SH	Garage conversion	No objection, subject to building regulations and neighbours' comment.
PL/2021/00688 /MINFHO	379 Chester Road Castle Bromwich B36 0JH	Two storey side and single storey rear extensions with rear balcony, single storey front porch and garage extension and conversion (Loft conversion under permitted development)	No objections, subject to neighbours' comment.
PL/2021/00803 /MINFHO	42 Wyckham Road Castle Bromwich Solihull B36 0HX	Proposed first floor side addition	No objections, subject to neighbours' comment.
PL/2021/01043 /TCA	6 Rectory Lane Castle Bromwich Solihull B36 9DH	Reduce 6 No. poplar trees at rear of garden to 6m. Fell and remove 6 No. leylandii conifer trees. Reduce 1 No. eucalyptus tree to 8m.	No objections, subject to Tree Officer.
PL/2021/01076 /COU	329A Chester Road Solihull B36 0JG	Change of use from beauty/holistic to office use.	Unable to comment due to lack of information about proposed use of offices.
PL/2021/00897 /MINFHO	155 Parkfield Drive Castle Bromwich Solihull B36 9TY	Single storey, flat roof, rear extension to existing dwelling, demolition of existing boundary wall / fence and erection of new boundary fence.	No objections, subject to neighbours' comment.
L/2021/00863 /MINFHO	11 Hawthorne Road Castle Bromwich Solihull B36 0HH	Two storey side and rear extension and loft conversion with rear dormer.	No objections, subject to neighbours' comment.

C21-088 **Leisure Services Committee:**

a. The draft minutes of the meeting held 7th April 2021 (available online) were noted.
b. The vandalism in the playground was noted. The Clerk reported that this matter has been reported to the Police and Insurers. Quotes for repair are awaited. 3.
c. Taking on a BT Phone Box on Windleaves Road for community use was considered. It was agreed by majority not to pursue this option.
d. A letter sent to a resident who has been using Council owned land for private purposes (storage of waste and building materials) was noted. It was also noted that there is a deadline of May 14th for the land to be reinstated to its previous condition following damage.

RESOLVED: To take penalty action against unauthorised use of Council land in accordance with the letter previously sent at a charge of £10 a day. 4.

C21-089 **Internal Auditors Report Actions:** The Clerk reported that the 3 first action points should be working on Internal Controls, Asset Register and Investment and Reserves Policy. More work needs to be done on an action plan but it was agreed that the Clerk and the Chair of the Finance and General Purposes Committee should attend the WALC Internal Controls training. 5.

C21-090 **Council Office:** The Clerk reported that:

- According to the JPAG Practitioner's Guide, the CCLA account may need reassessing as a long term asset. For the purpose of this year's AGAR it can remain as a short-term investment as the Council has same-day access to the funds.
- The insurance reinstatement valuation is awaited and will be presented to insurance companies for requote. Provision must be made to authorise/pay for insurance premiums at the Annual Parish Council meeting. 6.
- The heating system at Arden Hall is not in operation, a survey of available solutions for being able to individually thermostatically control rooms needs to be conducted. 7.
- A contractor had cut a resident's tree into Arden Hall playing fields without seeking permission or adequately assessing risks. It will be investigated. 8.
- The tarmacking at the Village Green has been done but the Clerk is not satisfied with the job and will report back on further action. 9.
- The Council urgently needs to decide how the bars at Arden Hall will be run so this will be included on the agenda of the next Council meeting. 10.
- There has been a lot of interest in the job vacancies.

C21-091 **Confidential Matters:** none

C21-092 **Councillors reports and items for future agendas:**

- Cllr. J MacDonald reported on the SAC meeting where Paul Tovey (SMBC Head of Highways) explained than enforcement action has been taken against HS2 contractors who were not using permitted travel routes.
- Cllr. K Shaw reported that he had witnessed a park warden working without safety boots or uniform.
- Pecuniary Interests were queried and the Clerk reported that all councillors should update their register of interests.
- Cllr. K Shaw reported that Bromford Lions Football teams playing on Sunday afternoon had left the park clean and litter free.

C21-093 **Date and time of the next meetings**:

Following the resolution by Council at item C21-085c that face-to-face meetings would not be held until all restrictions had been removed, the only scheduled Council meeting is the Annual Parish Council Meeting to be held on 5th May 2021.

There will be a schedule of guidance meetings for the Clerk which will be shared at the next meeting.

Action Log:

1) Scheme of Delegation	Clerk
2) Remote Meetings: call for evidence	Clerk
3) Emergency playground works	Clerk/HM
4) Penalty action against resident	Clerk
5) Internal Auditors Report – Actions	Clerk
6) Authorise insurance provision	Council
7) Arden Hall heating system survey	Clerk/HM
8) Tree felling onto Arden Hall playing fields	Clerk/HM
9) Tarmac at Village Green	Clerk
10) Organisation of bars at Arden Hall	Clerk/HM/Council

This meeting ended at 8:55pm.

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Signed as a true record of the business transacted Dated
Chairman Castle Bromwich Parish Council

Contact details

Name of smaller authority: **Castle Bromwich Parish Council**

County Area (local councils and parish meetings only):_____

Please complete this form and send it back to us with the AGAR or exemption certificate

	Clerk/RFO (Main contact)	Chair
Name	Gemma Burgess	Cllr. Pauline Allen
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