

**MINUTES of the  
ANNUAL GENERAL and ANNUAL PARISHIONERS MEETINGS of  
BRETtenham AND KILVERSTONE PARISH COUNCIL  
held at the KILVERSTONE CHURCH CLUB on Wednesday 20 May 2015**

1. **Election of Chairman and Vice Chairman**                      The outgoing Chairman opened the meeting by welcomed everyone to this the first meeting of the new Parish Council. He particularly welcomed Councillor Martin Wixey to his first meeting as a councillor.

He then asked for nominations to take the chair of the Parish Council. Councillor Herries proposed and Councillor Holmes-Smith seconded a motion that the Councillor Poulter be re-elected as Chairman and this was carried unanimously.

**Resolved:** Councillor A M Poulter OBE be re-elected Chairman for the year ensuing.

He then asked for nominations for Vice Chairman. Councillor Herries proposed and Councillor Holmes-Smith seconded a motion that Councillor Engwell be re-elected as Vice Chairman and this was carried unanimously.

**Resolved:** Councillor M Engwell OBE be re-elected Vice Chairman for the year ensuing.

2. **Members Acceptance of Office**                      The [New] Chairman asked members for their acceptance of office form, which he then duly counter signed. He also then asked them for their completed Notices of Interest, which would be submitted to Breckland District Council BDC for Democratic Services and its web site, with copies retained for the Council by the Clerk.

3. **Members Register of Interests**                      The Chairman asked Councillors for their completed Notices of Interest, which would be submitted to Breckland District Council BDC for Democratic Services and its web site, with copies retained for the Council by the Clerk. The originals were then duly signed by the Chairman.

4. **Questions from Electors**                      There were none.

5. **Attendance**                      Apologies had been received from Councillor Peter Wright. The following were present:  
Councillors Poulter, Engwell, Connolly, Homes-Smith, Herries and Wixey.

The following were in attendance:  
Councillor Sam Chapman Allen, BDC; Mrs Carole Herries, Internal Auditor,  
Danielle Lahfe Harris, Clerk

Parishioners: Mr, Mrs and Miss Cruse

6. **Any Declared Matters of Urgent Business**                      There were none

7. **Any Declarations of Interest**                      There were none

8. **Minutes of Meeting of 26 Mar 15** These had been circulated previously and were agreed and duly signed by the Chairman.

9. **Matters Arising**

a. **Formal Complaint (4 Mar 15)** The Chairman asked the Internal Auditor to update the Council on the Formal (confidential) Complaint of 4 mar 15. She then reminded the Parish Council, at its last meeting on 26 Mar 15, asked her, as Internal Auditor, and the Parish Clerk to investigate the complaint, and to report back with any conclusions and recommendations. She reported this has been completed, a report presented to the Parish Council, and the recommendations within it already implemented. A response has also been sent to the Complainant.

10. **Appointment of Internal Auditor** The Chairman proposed that Carole Herries be reappointed Internal Auditor and this was seconded by Councillor Engwell and agreed unanimously

**Resolved:** Carole Herries be reappointed Internal Auditor

11. **Annual Review of Internal Controls & Financial Standing Orders** The Chairman reminded the PC of the steps it needed to take to ensure proper financial management was being applied and presented the following for review. He reminded the Council that the Clerk would be taking over duties of RFO once the Annual Return had been made. He then asked the Internal Auditor to confirm she was content with the documents listed below and she confirmed she was. They were then agreed and duly signed: and these are shown at Attachment 1 to these minutes:

- a. Internal Controls
- b. Financial Standing Orders
- c. Duties of the Responsible Finance Officer
- d. Annual Review of the Effectiveness of Internal Audit
- e. Annual Review of Internal Controls

12. **Financial Report** The Vice Chairman updated the PC on its financial position::

**Treasurer's Account**

Balance CF at 13 Mar 15 (Statement No: 51): **£5,499.59**

Payments In: Precept & Grant 1st Instalment: £2253.79  
Croxton PC - JNP shared items: £ 103.85

Payments Out (Not all cheques yet presented):

Cheque No: 000099. M Engwell, Stamps	£ 12.72
Cheque No: 000100. JNP Q'aire Postage	£ 249.24
Cheque No: 000101. NALC Subscription.	£ 110.72
Cheque No: 000102. BTO. Culvert Permit.	£ 50.00
Cheque No: 000103. JNP Printing Share.	£ 204.00
Cheque No: 000104. M Engwell, Travel.	£ 47.50
Cheque No: 000105. A Poulter, Travel.	£ 61.65
Cheque No: 000106. Getmapping Subs'n.	£ 33.60

**Balance at 20 May 15** **£7,087.80**

**Business Instant Access Account**

Balance at 9 Apr 15\* (Statement No: 20): **£21,546.72**

**Balance All Accounts at 20 May 15\*:** **£28,634.52**

\* Excludes interest from 9 Apr 15

He then reminded the Council that a new cheque signatory was needed for the new Council and proposed that Councillor Brown be nominated. This was agreed and the mandates will be amended accordingly.

13. **Agree Annual Accounts** The Chairman reported he had circulated the accounts which had been reviewed by the Internal Auditor. He concluded that the PC had a closing balance of £27,032.67 the end of the last financial year (31 March 2015) and assets worth £10,486 at purchase cost, as noted by the External Auditors at the last audit. Of the closing balance, the PC had earmarked reserves of £21,500.

He added the dates for submitting the Annual Return to Mazaars (External Auditors) is 3 Jul 15, having been approved by the PC by 30 Jun 15; the PC accounts will then be available for public view for 21 working days by 31 Jul 15.

The Chairman then reminded the PC that the Annual Return be completed on the basis of the accounts presented, signed by the Internal Auditor, Councillor Engwell and the Chairman as RFO, and then submitted to Mazaars the External Auditors. This was agreed.

Councillor Engwell proposed and Councillor Holmes-Smith seconded a motion that the accounts for FY 14/15 be accepted as presented and that they are used to inform the Annual Return.

**Resolved:** Accounts for FY 2014/15 be agreed (published in the Annual Report) and be used to complete and submit the Annual Return.

14. **Agree Annual Report** Following on from the previous item, the Chairman asked if the annual report, which had been circulated previously and includes the annual accounts, was agreed. Having received agreement he said it would be attached to the minutes and then asked if it were formally adopted. Councillor Herries proposed and Councillor Engwell seconded that the Annual Report be adopted.

**Resolved:** The 2014 Annual Report be adopted.

15. **Adopt Complaints and Vexatious Complaints Procedures** The Chairman reminded the PC that its Complaints Procedure was very limited and that it had no Vexatious Complaints Procedure. These new documents had been a little while in the drafting and thanked members for their inputs. Following expert advice from, inter alia, NALC, he had circulated the final drafts and now suggested they be adopted and then placed on the web site. Councillor Herries proposed and Councillor Engwell seconded a motion that the PC adopt the Complaints and Vexatious Complaints Procedures Scheme as drafted and this was carried unanimously.

**Resolved:** The Brettenham and Kilverstone Complaints and Vexatious Complaints Procedures be adopted

16. **Adopt Transparency Code** The Chairman reminded the PC that DCLG had introduced a new Transparency Code for Smaller Authorities, of which the PC was one. This too had been a little while in the drafting and thanked members for their inputs. He had circulated the final drafts and now suggested they be adopted and then placed on the web site. Councillor Engwell proposed and Councillor Holmes-Smith seconded a motion that the PC adopt its new Transparency Code as drafted and this was carried unanimously.

**Resolved:** The Brettenham and Kilverstone Transparency Code be adopted

17. **Planning 3PL/2015/0328F** (Building of an external toilet block at Thorpe Woodlands Adventure Centre). The details are available on the BDC web site and the link was on the agenda. It was noted this was the last in a string of applications for Thorpe Park and it was agreed the PC should offer “no comment”.

Councillor Herries asked if there were any developments on the proposal to build on the playing field to the east of Arlington Way. As nothing has been heard and it was agreed to have it a standing item on the PC agenda until the way forward is clear.

18. **Joint Neighbourhood Plan – Update** The Chairman reported that 77 questionnaires have been returned (35 sent out for 173 households) for the PC area, from the answers now needed to be collated so that the drafting of the Joint Plan could begin.

He then proposed that the PC should have its own email addresses to support the envisaged growth under the SUE. He indicated the domain name would cost some £4 for 2 years and the service £2 each month, which would include 5 Starter (100Mb) and 2 StarterPlus (2GB) mailboxes, POP/IMAP access and Virus and spam protection. This was agreed. He then suggested he and the Clerk implement it and this was also agreed.

The Vice Chairman raised the issue of the old railway station at the bottom of Arlington Way and asked if it were something which might be included in the JNP. After some discussion, it was agreed that it was unlikely to be something for the JNP but that there was merit in asking if there are any plans for the site and whether the potentially hazardous waste might be tackled.

19. **MTF/GTDP Update** The Chairman reported that the MTF Board still had not met but that the GTDP principals are due to meet on 11 Jun 15 to consider membership, partnership name, constitution, terms of reference independent (or not) chair, future meeting dated and agenda.

20. **Riverside Walk Update** The Vice Chairman reported no further progress on the Riverside Walk as the PC is awaiting BTO’s decision on when work may start to minimise the impact on nesting birds along the proposed route. He went on to report he has sent the Thetford Town Clerk a full update on the project and agreed to meet to discuss attribution signage and cost sharing. Abbey Homes and the PC’s solicitors have still to formulate the legal agreement. NCC Highways has still to confirm details, including costs for construction, of the drop kerbs.

The Vice Chairman said he had forwarded details of costs already paid by the PC which will be reimbursed by BDC from the MTF Revenue budget. He then confirmed the project was within the £10k budget.

21. **Kilverstone Alms Houses Update** Councillor Holmes-Smith reported contact had been established with BDC in order to update their records. He went on to report he had written to confirm that benefits will be paid directly into the Trust's Bank accounts. Guto Edwards of Savills has provided a valuation estimate of a rebuild cost of £142,000 and thus the Alms Houses insurance cover will be reviewed. Councillor Holmes-Smith intends to inspect the properties once the Beneficiaries have agreed. The bank balance at 24 Apr 15 was £42,350.26.
  
22. **Track to north of Rushford Church – Current Situation** Councillor Engwell updated the Council on the status of the track to the north of Rushford Church. He reminded everyone that the Diocese of Norwich, having acquired it in early 2013, erected signs to indicate the track was private and that there was no intention to declare it as a public highway. In parallel, the Diocese stated publicly that it was content for the track to be used as a public bridleway. Following the request to remove the signs, the Section 31(6) declaration made by the Diocese, as owners of the track, prevented accrual of rights by the public to use the lane as a public highway for 20 years and declares the lane is a public bridleway. NCC now accepts that the Section 31(6) declaration made by the Diocese, which means that the lane is now a public right of way as a public bridleway. NCC will now go through the legal process to place it on the Definitive Map and the Parish Council will ask NCC to be kept abreast of the progress.
  
23. **Reports by Members**
  - a. **Environmental and CPRE** Nothing to report
  
  - b. **Community Safety** The SNAP last met on 25 Feb 15 and agreed the priority of continuing to tackle ASB in Attleborough town centre, recreation grounds and Gaymers and estates. It was also agreed that speed checks, and the deployment of a marked vehicle as soon as a replacement is identified, will be continued. It next meets on 1100 on Tuesday 26 May 2015 at Attleborough Police Station.
  
  - c. **Rural** Nothing to report
  
24. **Correspondence** There has been none
  
25. **Date of Next Meeting** Councillor Holmes-Smith reported Kilverstone Estate had offered its office for future PC meetings as this had more room, better heating and lighting and would be more conducive. It was agreed by all present that the PC should take up this generous offer.
  - a. Wednesday 17 Jun 2015 at 1930 in the Kilverstone Estate Office (Provisional for Urgent Matters only)
  
  - b. Wednesday 22 Jul 15 at 1930 in the Kilverstone Estate Office (Full Meeting)

Minutes agreed:

A M Poulter OBE  
Chairman

Date:

**Attachments**

- 1: Annual Report, including the Annual Accounts
2. Internal Controls & Financial Standing Orders (5 documents)

**BRETTENHAM and KILVERSTONE  
PARISH COUNCIL  
ANNUAL REPORT**

**2014 - 2015**

**CHAIRMAN'S REPORT**

Over the past year, the Parish Council has been frustrated by the paucity of activity in the Moving Thetford Forward, the programme aimed at delivering the regeneration of the town of Thetford and the provision of an additional 5000 new homes. The outline planning application for these new homes in the Sustainable Urban Extension (SUE), has still not been finally granted. The Parish Council welcomes the advent of the greater Thetford Development partnership to replace the MTF Board once the Growth Point money has been spent, but is concerned that the new arrangement may not be in the best interests of the wider community affected by the MTF Programme. The Council remains actively involved in the setting up of the GTDP.

The Parish Council agreed with Croxton Parish Council to seek to develop a Joint Neighbourhood Plan. Authority was given by Breckland District Council and public meeting was held in September to establish what might be included in the plan and to explain why the 2 Councils had opted to take this course. In essence, the Councils both felt it was in the best interests of the residents of both Parish Councils to ensure that the Sustainable Urban Extension was integrated into the existing communities and that the benefits of this large development to accrue to them. In addition, a Joint Neighbourhood plan, once adopted places a duty on Breckland District Council to take it into account as it develops its new Local Plan, following the new National Planning Policy Framework.

The Parish Council has continued to monitor activity in the Parish Council's area to support the interests of electors, particularly in Community Safety and the Safer Neighbourhood Action Panel. Road safety continues to be the main concern expressed of rural communities represented on the Panel, with speeding and heavy goods vehicles particular problems. The Highways Authority has agreed to place the possibility of placing a weight limit through Rushford being in its programme for 2016.

Following the transfer of Trustee from Coop-Homes, the Parish Council has taken responsibility for the Kilverstone Almshouse Trust from Coop-Homes. The Council, as Trustee, has approached the Charities Commission to amend the Trust Deed to restrict the area from which beneficiaries can be chosen to the Council area but broaden the criteria of those seeking accommodation. The changeover in financial responsibility has also been completed and the Council has agreed with Kilverstone Estate that the Estate Office will act, both as a point of contact for the 2 beneficiaries and manage the day to day requirements. The Parish Council is now considering how to improve the facilities on the site and increase the number of homes from the present 2 by redevelopment, possibly as part of the development programme for the SUE.

Progress on the creation of a new riverside walk along the River Thet between Arlington Way and Nuns' Bridges has continued. The new route will be a permissive path, not a public right of way, and it is intended that it be accessible to pedestrians and wheelchair users, but not cyclists. A 'cycle route linking Arlington Way to Nuns' Bridges already exists as part of one of the 'Thetford Loops'. The project is supported by the MTF Board which has committed £20,000 towards the costs. It had been hoped to start construction of 3 – 4 weeks in mid April but a delay until July has been agreed to reduce any impact on nesting birds. The Parish Council needs to agree an official opening date and decide how to publicise it.

The Parish Council has continued to expend considerable effort on a privately owned 100 metre track to the north of Rushford Church. The track was owned by the former owners of Rushford Estate and it was transferred to the Diocese of Norwich by the former owners' descendants in 2013. The new owners erected appropriate signs and agreed publicly that the track could be used as a public bridleway. However, these signs caused some concern amongst some local residents and the Diocese identified a mechanism under Section 31(6) of the Highways Act that would preclude the track being adopted as a highway for 20 years but enshrining its use as public bridleway. The Parish Council paid the Norfolk County Council fee for this deposit. The Diocese is presently seeking assurance from Norfolk County Council that a suitable Modification Order is being raised to amend the Legal Document to formally list the track as a Public Right of Way and allow it to be placed on the Definitive Map in due course.

The Council welcomes the new Clerk, Danielle Lahfe Harris, whom it engaged towards the end of the year. She will take over as Responsible Finance Officer after the accounts for FY14/15 have been completed. In the meantime, she will take over other duties as circumstances permit. The employment of a Clerk has necessitated the rise in Parish Council precept from £3,600 to £4,500 per annum.

# MONEY MATTERS

## Annual Accounts for FY 14/15

	£		£
<b>Opening balance</b>	25,558.35		
<b>Receipts</b>		<b>Payments</b>	
Precept	3,600.00	PC Expenses	0.00
<b>Croxtan Repay (JNP)</b>	132.72	Postage	47.33
VAT Refund	196.12	Subscriptions	240.79
Interest	10.75	Insurance	525.26
Support Granr	7.60	Audit fees	0.00
		Grounds Maintenance	295.00
		Asset Repair	0.00
		Stationery	270.79
		Training	0.00
		Fees	0.00
		Traffic Survey	0.00
		Ancillaries	0.00
		JNP Development	313.70
		Riverside Path	
		Planning	780.00
		S137	0.00
<b>Total Receipts</b>	3,947.19	<b>Total Payments</b>	2,472.87
In year net surplus/deficit	1,474.32		
B/F	25,558.35		
<b>Total Cash</b>	27,032.67		
<b>Carried Forward</b>	27,032.67		

## Balance Sheet as at 31 March 2014

	2014		2015
	£		£
	4,023.30	<b>Bank</b>	
	21,535.05	Treasurers Account	5,499.59
£25,558.35		Business Instant Access Account	21,545.80
			27,045.39
		Less unpres chq	
		99	12.72
			<b>27,032.67</b>
		<b>Funds</b>	
	5,558	General Fund	5,532
	20,000	Reserves	21,500
	25,558	S106 POS	8,000
		Riverside Path	10,000
		Alms Houses	3,500
	<b>25,558</b>	<b>21,500</b>	<b>27,032</b>
	<b>Total</b>		

Assets 10,486

The above statement represents fairly the financial position of the PC at 31 March 2015 and reflects its receipts and payments during the year.

## Notes to the Accounts

- 1. Assets** Notice boards (and with drop boxes), Village signs, bench, grit bin and donated Public Open Space at Arlington Way - £10,486 (Basis for valuation is revised following the note on the previous audit by the External Auditor, at purchase value).
- 2. Borrowings** The PC has no borrowings
- 3. Earmarked Reserves** The PC had earmarked reserves of £21,500 for FY 14/15:  
£8,000 for POS Maintenance  
£3,500 for Alms House transfer & development  
£10,000 as Capital for Riverside Walk project
- 4. Tenancies** The PC has no tenancies
- 5. Section 137 Payments** Section 137 of the Local Government Act 1972 enables parish councils to spend up to the product of £7.20 per head of electorate in 2014/15 for the benefit of people in the area on projects not specifically authorised by other powers  
  
The PC made no S137 payments in FY 14/15.
- 6. Agency Work** The PC undertook no agency work
- 7. Contingent Liabilities** *A contingent loss will be accrued in the financial statements where it is probable that a future event will confirm a material loss which can be estimated with reasonable accuracy at a date when the financial statements are approved.*  
  
*Where a material contingent loss is not accrued, perhaps because it cannot be accurately estimated or because the event is not considered sufficiently certain, it is disclosed in a note to the accounts. The PC's accounts for the year end 31 March 2015 do not include a provision for any such contingency.*
- 8. Advertising and Publicity** No costs were incurred for advertising and publicity during the year
- 9. Trust Funds** The PC is the trustee for the Kilverstone Alms House Trust. The trust cash balance is £42,350 with investments of some £80k.
- 10. Commitments** The PC has public open space under a Unilateral Agreement (similar to a Section 106 agreement) at Arlington Way.

## PARISH CONTACT DETAILS

Chairman and Responsible Finance Officer  
A M Poulter OBE  
01842 753634 [mail@ampglebe.co.uk](mailto:mail@ampglebe.co.uk)

Parish Council Website: <http://brettenham-and-kilverstonepc.norfolkparishes.gov.uk/>

**BRETtenham and KILVERSTONE PARISH COUNCIL  
ANNUAL REVIEW of INTERNAL CONTROLS**

**The Accounts and Audit Regulations 2003:**

“(1) The relevant body shall be responsible for ensuring that the financial management of the body [PC] is adequate and effective and that the body has a sound system of internal control which facilitates the effectiveness exercise of that body’s functions and which includes arrangements for the management of risk.

(2) The relevant body shall conduct a review at least once a year of the effectiveness of its system of internal control.”

**Internal Control:**

The system of internal control is designed to reduce the financial risk of the PC to an acceptable level.

**Financial Management:**

The PC has approved a set of financial standing orders which set out the way that the Council’s finances are to be managed. These are reviewed and approved once a year.

Two councillors, out of three named signatories, must sign all cheques and other financial documents. The Clerk may not authorise payments but may carry out transfers within the PC’s bank accounts.

The cheque signatory shall check the supporting documentation at the time of signing, to ensure that the cheque agrees with the amount of then invoice and the payee on the invoice. The cheque stub should be initialled to record that the name on the cheque stub is the same as that on the cheque.

At the year end, the Chairman shall ensure the cash book totals are reconciled to the year-end bank statement and shall sign the cash book as evidence of this check.

The Clerk is the Responsible Finance Officer (RFO) and is responsible for the day to day financial management of the PC. The duties of the RFO are reviewed and approved annually. The RFO shall report all payments to the PC.

In January, the PC shall review the budget in detail and shall decide on the Precept for the forthcoming year.

**Internal Audit:**

The PC has appointed an independent and competent auditor and carries out a review of the effectiveness of the internal audit once a year. The Internal Auditor reports his findings to the full PC and completes Section 4 of the Annual Return.

**External Audit:**

The PC’s external auditors are Mazars, who complete Section 3 of the Annual Return; their comments and recommendations are reported to the full PC.

**Review:** This review shall be carried out once a year and recorded in the PC’s minutes.

**A M Poulter OBE  
Chairman and RFO**

**M Engwell  
Councillor**

**G Brown  
Councillor**

**Date of PC Meeting: 20 May 15**

**BRETtenham and KILVERSTONE PARISH COUNCIL**  
**Duties of the Responsible Finance Officer**

1. Prepare financial reports for the PC, including budget monitoring, receipts to date, payments of accounts and other relevant matters.
2. Prepare draft estimates. When approved by the PC these will form the basis for the annual budget monitoring during the year.
3. Submit precept to Breckland District Council by the due date.
4. Bank and record regularly all monies received and expended by the PC.
5. Ensure the money due to the PC is billed and collected promptly.
6. Manage cash flow and control of any investments and bank transfers.
7. Control cheques, cheque books and stubs.
8. Submit VAT returns when appropriate and dealing with VAT inspections.
9. Prepare and balance financial accounts in accordance with Accounts and Audit Regulations and report results and progress to the PC.
10. Produce accounts and records for internal and external audit in accordance with the regulations.

**A M Poulter OBE**  
**Chairman**

**M Engwell**  
**Vice Chairman**

**Date of PC Meeting: 20 May 15**

**BRETENHAM and KILVERSTONE PARISH COUNCIL**  
**Financial Standing Orders**

1. Banks accounts must be authorised by the pc and cheques/withdrawals to be authorised by 2 signatories from the 3 named councillors.
2. Income charges should be reviewed annually to ensure they are correct and adequate.
3. A budget should be prepared annually to enable the precept and fees to be set. Actual results should be compared with budget figures and variances explained.
4. Payments should be reported to and authorised by the PC regularly.
5. Transactions should be included in the Financial Report at formal meetings, specifying items, cost and VAT and be recorded in the minutes
6. Salaries should be authorised by the PC and the Clerk's fee reviewed annually in line with recommendations by NALC.
7. Travelling and other expenses incurred by councillors while carrying out work for the PC should be reimbursed at the rates recommended by NALC.
8. Any petty cash shall be banked immediately.
9. Three estimates should be obtained for any planned expenditure over £2,000 and that for over £10,000 tenders in sealed envelopes should be obtained and opened at a full PC meeting.
10. Insurance should be reviewed regularly to ensure cover is complete and the premium competitive.
11. An asset register should be maintained.
12. The Chairman should agree the reconciliation of the cash book at the end of the year by reference to bank statements and at any other time of year he deems fit.
13. The Clerk is authorised to spend up to £500 in the case of emergency or to ensure the smooth running of the PC, but any such expenditure must be reported to the PC at it subsequent meeting.
14. The Financial Standing Orders and responsibilities of the Responsible Finance Officer (RFO) should be reviewed annually.

**A M Poulter OBE**  
**Chairman**

**M Engwell**  
**Vice Chairman**

**Date of PC Meeting: 20 May 15**

## **BRETENHAM and KILVERSTONE PARISH COUNCIL - INTERNAL CONTROLS**

1. Financial records are well maintained and cash book is reconciled before each meeting
2. Clerk (RFO) receives appropriate training and uses "The Parish Councillor's Guide" as the main point of reference, together with advice from NALC.
3. The PC has no borrowings
4. When in post, the Clerk is employed under PAYE, and pays the requisite income tax and NI contributions (employer and employee)..
5. VAT is reclaimed when appropriate
6. The budget is set and agreed before the PC sets its precept January each year
7. S 137 amounts are identified separately in minutes and cash book
8. Minutes of meetings are kept sequentially, safely and signed by the Chairman
9. Electors' Rights of Notice are posted on the PC's notice boards. Accounts are available for public viewing after the AGM in May
10. An appropriate system of document control is in place
11. The Code of Conduct is adopted and all Councillors have signed declarations of office and of the code and have completed a register of interests
12. All cheques are signed by 2 Councillors, reported to the PC and supporting invoices checked and the cheque stub initialled.
13. The PC has appointed an Internal Auditor
14. Three quotes are obtained for planned expenditure over £2,000 and sealed tenders for expenditure over £10,000
15. The PC has appropriate Insurance cover and this is reviewed annually
16. A risk assessment of PC assets is conducted annually or when appropriate

**A M Poulter OBE**  
**Chairman**

**M Engwell**  
**Vice Chairman**

**PC Meeting date: 20 May 15**

## **BRETENHAM and KILVERSTONE PARISH COUNCIL**

### **ANNUAL REVIEW of the EFFECTIVENESS of INTERNAL AUDIT**

**The Accounts and Audit Regulations 2003:** (as amended by the Accounts and Audit (Amendment) (England) Regulations 2006).

#### **“Internal Audit**

...a relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices.”

#### **Scope:**

The purpose of internal audit is to review whether the systems of financial and other controls are effective; neither the internal nor the external auditor can be expected to look for fraud. The Internal Auditor does not give an opinion on the accounts but is required to review controls and give recommendations.

The Internal Auditor is required to review the completeness and accuracy of the PC's accounts for the year and to carry out a sample testing from the accounts to supporting documentation. The auditor shall review payroll (when applicable) and VAT for reasonableness.

The Internal Auditor will discuss the findings with the RFO and will then submit a report to the PC. In the case of a serious problem the Internal Auditor will report directly to the Chairman. Recommendations from the report will be recorded in the minutes and any action taken will be noted.

#### **Independence:**

The Internal Auditor shall not have any role or employment within the PC and the PC confirms that this is the case.

The Internal Auditor will report under his or her own name and will address the report to the PC.

#### **Competence:**

The Internal Auditor shall be competent to carry out this work. The Internal Auditor should have an understanding of the accounting process, an understanding of the role of internal audit in reviewing systems, an awareness of risk management issues and an understanding of accounting requirements, legal framework and powers of local councils.

#### **Internal Controls:**

The PC shall carry out an annual review of its system of internal control and of its financial risk management. The review of internal audit shall be approved by the full PC and by the RFO.

**A M Poulter OBE**  
**Chairman and RFO**

**M Engwell**  
**Councillor**

**G Brown**  
**Councillor**

**Date of PC Meeting:** 20 May 15