



SOUTH WOODHAM FERRERS
TOWN COUNCIL

POLICY AND RESOURCES COMMITTEE

AGENDA

**For a Meeting to be held at 8.00p.m. on
Tuesday 21st May 2019**

**at Champions Manor Hall Community Centre,
South Woodham Ferrers**

Membership:

**Councillor A Shearring (Chairman)
Councillor J Birch (Vice-Chairman)**

Councillor D Eley
Councillor A John

Councillor I Roberts
Councillor R Weir-Ewing

Councillor R Crosbie
Councillor K Bentley

Local residents are welcome to attend this meeting. At the meeting, your elected Councillors will take decisions affecting YOU, the Community and the Town. At the beginning of the meeting there is an opportunity for you to make representations, answer questions and give evidence in respect of any item of business on the agenda. The public may participate for up to 15 minutes for this purpose. If you have any queries, please telephone the Town Clerk on 01245 321817. Please join us.

**Karen Hawkes BSc (Hons)
South Woodham Ferrers Town Clerk
15th May 2019**

1. Apologies for absence

To RECEIVE and ACCEPT any apologies for absence.

2. Declarations of Interest

Any Member declaring an interest is asked to state whether this is a pecuniary or non-pecuniary interest. Clarification, if required, can be sought prior to the meeting with the Chairman or the Town Clerk.

3. Confirmation of Minutes

To APPROVE the minutes of the meeting held on 16th April 2019 as a true record of the meeting.

4. Public Questions

In accordance with Standing Order 3.e to allow up to 15 minutes for members of the public to make representations, answer questions and give evidence in respect of any item of business on the agenda. At the close of this item members of the public will no longer be permitted to address the Committee; Members with pecuniary interests will also not be permitted to speak, address the Committee on those interests and must leave the meeting when the item in relation to their interest is being discussed.

5. Budgetary Positions

5.1 To receive the budgetary positions as at 30th April 2019 for this Committee and Champions Manor Hall to be circulated prior to the meeting.

6. Financial Matters

6.1 To receive and note the Council's bank balances as at 30th April 2019:

- Current Account £133,282.77
- Reserve Account £410,081.41

6.2 To receive and note the following bank transfers as at 30 April 2019:

- No transfers made.

6.3 In accordance with Financial Regulation 1.14, to review the Town Council's bank mandate for all Council bank accounts. Current signatories: Councillor Shearring / Birch and Bentley

6.4 In accordance with Financial Regulation 2.2 appoint one Member to verify bank reconciliations for all bank accounts once a quarter. Good practice not to have a cheque signatory.

6.5 To note details of financial transactions for April 2019 circulated with the agenda.

7. Budget request from Environment Committee

Request from Environment Committee for £4,500 for 2019/2020 project for replacement footpath through the scattering copse at the Garden of Remembrance. Environment Minute E402.2 30th April 2019

8. Annual Audit 2018/19

8.1 Annual Governance Statement

In line with a change in the Regulations (Accounts and Audit Regulations 2015) to consider and **RECOMMEND TO THE**

COUNCIL approval of the Annual Governance Statement (Section 1 of the Annual Return).

8.2 To consider and **RECOMMEND TO THE COUNCIL** for approval the Annual Return for 2018/19. (Copies of relevant documents are attached to the agenda.) To note the audit date has been set for 1st July 2019. To note the Period for the Exercise of Public Rights is Wednesday 19th June – Friday 31st July, notices will be put in place to this effect.

9. Planning Schedule for 2019 – 2020

Following resolution AGREED at Council on 14th May 2019 by 8 Councillors: recorded as Councillor Crosbie, Ferry, Eley, Roberts, John, Lobar, Humphrey and Birch, Committee to consider Planning meeting schedule for 2019 – 2020, Policy and Resource have delegated authority to review schedule and agree changes if required. Copy of meeting schedule agreed at 5th March 2019 Council meeting, copy attached.

10. Internal Audit

To note Heather Heelis completed the Internal Audit on 26th April 2019, report attached, will be presented at Council on 18th June 2019.

11. Insurance

To agree insurance provider for 2019 – 2020, due to outstanding claim only 2 quotes could be obtained: WPS and Zurich

Quotes to be circulated at the meeting as currently being finalised

12. Reports from Representatives of Outside Bodies reporting to Policy and Resources Committee:

a. Essex Association of Local Councils – Karen Hawkes

b. Larger Local Councils Forum – Councillor C Weir-Ewing

13. Report to Council

To agree items for report to the next Council meeting on 18th June 2019.

14. Media Contact

To consider whether any items on this Agenda warrant a media release and if so, to agree a Councillor to comment, if applicable.

15. Next Meeting

The next meeting of the Policy and Resources Committee will be on 16th July 2019.

At : 14:46

Current Bank Account

List of Payments made between 25/04/2019 and 30/04/2019

<u>Date Paid</u>	<u>Payee Name</u>	<u>Cheque Ref</u>	<u>Amount Paid</u>	<u>Authorized Ref</u>	<u>Transaction Detail</u>
30/04/2019	ATLAS HOUSE CONSULTANCY	302043	8,396.10		3440/1048/1048/ATLAS HOUSE CON
30/04/2019	Rialtas Business Solutions Ltd	302044	1,286.40		Purchase Ledger Payment
30/04/2019	ESSEX ASSOCIATION OF LOCAL	302045	1,467.48		10806/1051/ESSEX ASSOCIATION O
30/04/2019	J W DAVIS ENTERPRISES LTD	302046	3,820.00		13302/1052/10237
30/04/2019	Thames Security Shredding Ltd	302047	64.08		010511/1053/Thames Security Sh
30/04/2019	ROWLAND BROTHERS TRADE	302048	101.95		0656/1054/ROWLAND BROTHERS TRA
30/04/2019	DISPOSABLE CATERING	302049	213.00		437477/1056/DISPOSABLE CATERIN
30/04/2019	SAFE I.S. LTD	302050	65.94		44751/1057/SAFE I.S. LTD
Total Payments			15,414.95		

Section 1 – Annual Governance Statement 2018/19

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

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 2019, 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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
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.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*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 should be published with the Annual Governance Statement.

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)

Authority web address

AUTHORITY WEBSITE ADDRESS

Annual Internal Audit Report 2018/19

ENTER NAME OF AUTHORITY

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 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	Agreed? Please choose one of the following		
	Yes	No	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>		
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>		
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.	<input checked="" type="checkbox"/>		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)			<input checked="" type="checkbox"/>
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable <input checked="" type="checkbox"/>
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			Not applicable <input checked="" type="checkbox"/>

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

26/04/2019

Name of person who carried out the internal audit

H. HERRIS (on behalf of Heales & Lodge)

Signature of person who carried out the internal audit



Date

26/04/2019

*If the response is 'no' you must include a note to 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).

LOCAL COUNCILS IN ENGLAND AND WALES

ANNUAL RETURN

FOR THE YEAR ENDED 31 March 2019

South Woodham Ferrers Town Council 18-19

SECTION 1 - THE STATEMENT OF ACCOUNTS

I certify that the accounts contained in this return present fairly the financial position of the council, are consistent with the underlying financial records and have been prepared on the basis of Income and Expenditure.

Responsible Financial Officer

Date

I confirm that these accounts are approved by the Council and recorded as council minute reference

Dated

Signed on behalf of the above Council (Chair)

Date

	<u>Last Year £</u>	<u>This Year £</u>	<u>General Notes for Guidance</u>
1 Balances brought forward	459,767	494,403	Total balances & reserves at the beginning of the year as recorded in the Council Financial Records
2 Annual Precept	405,989	420,476	Total amount of Precept income received in the year
3 Total other receipts	100,912	115,584	Total income or receipts as recorded in the cashbook minus the Precept
4 Staff costs	206,686	228,639	Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses
5 Loan interest/Capital repayments	24,370	23,626	Total expenditure or payments of capital and interest made during the year on the Council borrowings
6 Total other payments	241,209	422,372	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)
7 Balances carried forward	494,403	355,826	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]
8 Total Cash & Investments	490,857	340,352	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March
9 Total Fixed Assets	2,935,188	2,948,721	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register
10 Total Borrowings	168,000	152,000	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)

The following documents should accompany the accounts when submitted to the auditor:

- * A brief explanation of significant variations from last year to this year in Section 1;
- * Bank Reconciliation as at 31 March

Agenda 8.2

Printed on : 18/04/2019

South Woodham Ferrers Town Council 18-19

At: 15:02

Balance Sheet as at - 31st March 2019

31st March 2018

31st March 2019

31st March 2018		31st March 2019	
Current Assets			
211	Debtors	8,572	
4,924	VAT Control Account	8,016	
15,678	Current Bank Account	144,662	
475,076	Deposit Account	195,572	
104	Petty Cash	118	
<u>495,991</u>			<u>356,941</u>
495,991	Total Assets		356,941
Current Liabilities			
1,589	Creditors	1,114	
<u>1,589</u>			<u>1,114</u>
494,403	Total Assets Less Current Liabilities		355,826
Represented By			
349,944	General Reserves		230,601
32,935	EMR Bowling Green Replacement		36,589
21,408	EMR Major Repair Fund CMH		7,908
5,242	EMR Leisure Projects		5,242
171	EMR Fenn Projects		171
3,502	EMR Garden of Remembrance		0
3,000	EMR Bandstand & Millenium Pace		3,109
1,629	EMR Professional Fees		0
1,599	EMR Christmas Lighting		1,599
1,439	EMR Christmas Fayre		1,439
6,215	EMR Comm Infrastructure Levy		0
0	EMR Playground Replacement		1,000
0	EMR Elections		850
67,319	EMR Projects Fund		67,319
<u>494,403</u>			<u>355,826</u>

South Woodham Ferrers Town Council 18-19

Income and Expenditure Account for Year Ended 31st March 2019

31st March 2018		31st March 2019
	Operating Income	
70,330	Champions Manor Hall	72,405
343,443	Policy & Resources General	439,798
55,114	Leisure General	9,004
1,390	Bandstand	630
3,317	Community Events	3,377
22,149	Environment General	389
11,158	Garden of Remembrance	10,457
506,901	Total Income	536,060
	Running Costs	
49,489	Champions Manor Hall	75,256
52,566	Office Costs	52,769
281,568	Policy & Resources General	409,841
36,626	Leisure General	52,805
0	Bandstand	1,752
10,949	Community Events	12,036
21,021	Environment General	23,449
18,584	Garden of Remembrance	24,636
1,461	Neighbourhood Plan	6,274
0	Environment Project Fund	7,519
0	Leisure Project Fund	1,220
0	CMH Project Fund	7,080
472,265	Total Expenditure	674,637
	General Fund Analysis	
307,166	Opening Balance	349,944
506,901	Plus : Income for Year	536,060
814,066		886,004
472,265	Less : Expenditure for Year	674,637
341,801		211,367
-8,143	Transfers TO / FROM Reserves	-19,233
349,944	Closing Balance	230,601

**South Woodham Ferrers Town Council
MEETINGS SCHEDULE 2019/20
(Planning scheduled on different day)**

MAY 2019	7		NOVEMBER	5	
	14	Annual Council		12	Council
	21	Policy & Resources		19	Leisure (B)
	28	Planning		26	Planning
JUNE	4		DECEMBER	3	Policy & Resources (B)
	11	Leisure		10	Environment
	18	Council		17	Planning
	25	Planning	2020		
			JANUARY 2020	7	
JULY	2	Environment		14	*Planning Council
	9			21	Leisure
	16	Policy & Resources		28	Planning
	23	Leisure			
	30	Planning			
			FEBRUARY	4	
AUGUST	6			11	Policy & Resources
	13			18	Environment
	20			25	Planning
	27	Planning			
			MARCH	3	Council
SEPTEMBER	3	Environment		10	
	10	Council		17	Leisure
	17	Leisure		24	Planning
	24	Planning			
OCTOBER	1		APRIL		
	8			7	Annual Town Meeting
	15	Environment (B)		15	Policy & Resources
	22	Policy & Resources		21	Environment
	29	Planning		28	Planning

Agenda 9

Notes; (total 36)

1. No. Meetings – Council 6, Environment 6, Leisure 6, Planning 13, Policy & Resources 6
2. "(B)" denotes meetings to consider committee budgets
3. Meetings are to commence at 8.00pm with the exception of the *Planning Committee at 7.00pm

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for South Woodham Ferrers Town Council – 2018/19

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £536,060 Expenditure: £674,637 Reserves: £355,826

AGAR Completion:

Section One: **No**

Section Two: **No**

Annual Internal Audit Report 2018/19: **Yes**

Certificate of Exemption: **No**

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. The Council use the RBS Omega accounting software. VAT payments are tracked and identified within the accounts. The cashbook is clearly referenced providing a clear audit trail. Supporting paperwork is in place and well referenced. LGAs137 is not used as the Council operate under the General Power of Competence.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: **Yes**

Reviewed: **20/2/2018**

Financial Regulations in place: **Yes**

Reviewed: **20/2/2018**

VAT reclaimed during the year: **Yes (quarterly)** Registered: **Yes**

General Power of Competence: **Yes**

Tenders exceeding the £25,000 threshold have been advertised on the Contract Finders website.

Contact details : 52 Parkway, Wickham Market, Suffolk, IP13 0SS

Tel: 07732 681125

Email: heather@heelis.eu

Heather Heelis Dip HE Local Policy PILCM

Lynne Lodge Dip HE Local Policy

1

Recommendation: *Standing Orders should be reviewed and updated to include the Public Contracts Regulations 2015 and the GDPR. It is noted that Standing Orders are due to be reviewed at the P&R meeting on 21 May 2019.*

Terms of Reference are in place for all Committees.

Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes
Data Protection registration: Yes

Data Protection

The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. It is advised that, due to the financial risk associated with the new Data Protection Regulations, this should form part of the Council's Risk Assessment.

Recommendation: *To include reference to GDPR in the Council's Risk Assessment.*

Privacy Policy published: *No*

Recommendation: *To publish the Council's Privacy Policy on the website. It is noted that the Council are currently in the process of creating a new website which all documents will be published. However, it is suggested that the policy is published asap.*

Insurance was in place for the year of audit. The Risk Assessment and effectiveness of Internal Control were reviewed on 19/2/2019 (Ref: PR390).

The Council have good internal financial controls in place. Cheque stubbs and invoices are initialled by signatories. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

An effective filing system is in place for expenditure using the Council's credit card expenditure. Paperwork in place to support payments. All was found to be in order.

Fidelity Cover: £1,000,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency Code	<p>Compliance for smaller councils with income/expenditure under £25,000. Smaller authorities should publish on their website from 1 April 2015:</p> <p>Smaller Council: No Website: www.southwoodhamferrerstc.gov.uk</p> <p><i>The Council is not subject to the requirements of the Transparency Code for smaller Councils. The Transparency Code for Councils with a turnover exceeding £200,000 is not covered as part of the Internal Audit.</i></p>
Budgetary controls	<p>Verifying the budgetary process with reference to council minutes and supporting documents</p> <p>Precept: £420,476 (2018-2019) Date: 9/1/2018 (Ref: 269) Precept: £428,885 (2019-2020) Date: 8/1/2019 (Ref: 369)</p> <p><i>Good budgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.</i></p>
Income controls	<p>Precept and other income, including credit control mechanisms</p> <p><i>All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.</i></p>
Petty Cash	<p>Associated books and established system in place</p> <p><i>A satisfactory expenses system is in place with supporting paperwork.</i></p>
Payroll controls	<p>PAYE and NIC in place where necessary. Compliance with Inland Revenue procedures Records relating to contracts of employment</p> <p>PAYE System in place: Yes</p> <p><i>The Council continue to outsource payroll and access the Essex Pension Scheme. Payroll paperwork was examined on a selection of months and all was found to be in order.</i></p>
Asset control	<p>Inspection of asset register and checks on existence of assets Cross checking on insurance cover</p> <p><i>A separate asset register is in place. Values are recorded at cost value. The total value of assets are recorded at £2,948,721. The figure in the asset register corresponds with the draft figure in Section 2, Box 9 of the AGAR.</i></p>

Bank Reconciliation Regularly completed and cash books reconcile with bank statements

All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Bank balances as at 31/3/2019 were recorded as:

<i>Current a/c</i>	<i>£157,299.74</i>
<i>Deposit a/c</i>	<i>£195,572.47</i>
<i>Petty Cash</i>	<i>£118.16</i>

Reserves General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified

The Council have adequate general reserves (£230,601) and have identified earmarked reserves (£125,225) in their year end accounts.

Year-end procedures Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on an Income & Expenditure Basis. Creditors and Debtors are identified

Sole Trustee The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The Council reviewed the effectiveness of the internal audit at a meeting held on 20/2/2018 (Ref: PR295.5).

The Year End 2018 Internal Audit report was considered by the Council at a meeting held on 5/6/2018 (Ref: 317).

Heelis & Lodge were appointed Internal Auditor at a meeting held on 20/2/2018 (Ref: PR295.5).

External Audit

The External Auditor's report was considered by the Council at a meeting held on 6/11/2018 (Ref: 351).

There were no matters raised by the External Auditor in relation to the 2017-2018 External Audit.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 8/5/2018, within the required timescale. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work



Heather Heelis
Heelis & Lodge
26 April 2019