

SOUTH KELSEY & MOORTOWN PARISH COUNCIL

Dear Councillor

You are hereby summoned to attend the next meeting of South Kelsey & Moortown Parish Council, which will be held on Monday, 4th March 2024, commencing at 7pm, in South Kelsey Village Hall. The business to be dealt with at the meeting is listed in the agenda.

There will be a 15 minute public forum between 7pm and 7.15pm when members of the public may ask questions or make short statements to the Council, and your attendance is also requested during this period.

Dated 27 February 2024

A handwritten signature in black ink that reads "Gina Andrews". The signature is written in a cursive style with a large initial 'G'.

Gina Andrews

Clerk to the Parish Council

SOUTH KELSEY & MOORTOWN PARISH COUNCIL

Meeting to be held on Monday, 4th March 2024 at 7.00pm
South Kelsey Village Hall

AGENDA

Public Forum

Open Meeting – 15 minute public forum

Reports from District and County Councillors

Council Meeting

24/18 Apologies for absence and acceptance of any reasons given

24/19 Declarations of interest in accordance with the Localism Act 2011

24/20 Minutes:

Approve the minutes of the Parish Council held on 8 January 2024, whereby they be signed by the Chair as true and accurate record of the meeting.

Approve the minutes of the Parish Council held on 12 February 2024, whereby they be signed by the Chair as true and accurate record of the extraordinary meeting.

24/21 Clerk's report on matters outstanding and correspondence

24/22 Policies for review, approval and adoption:

- a) Financial Risk Assessment
- b) Publication Scheme
- c) Health and Safety Policy
- d) Procurement Policy
- e) Risk Assessment Template
- f) Protocol for the Formation and Operation of Working Groups
- g) Risk Management Scheme/risk schedule

24/23 Finance, summary and accounts for payment

- a) Accounting Statements for the period 01/04/23 - 29/02/24 & latest Unity Trust Bank statement (29/02/2024) - resolve as true record and accurate reconciliation
- b) Note incoming payments to the PC bank account
- c) Schedule of Payments/invoices - approval/note of payments/contractual
- d) Update bank mandate - resolve to remove A Niven
- e) PayPal payments - discuss whether payments for publishing and HP ink can be made via PayPal
- f) Asset Register - review draft

24/24 Planning:

FOR NOTING:

147750 - received 8 January 2024. Planning application for two storey side extension. The Cottage, Thornton Road, South Kelsey, Market Rasen, Lincolnshire, LN7 6PS
PC confirmed no objections 16 January 2024

147873 - 5 February 2024. Planning application for first floor extensions, conversion of roof space, and other alterations. Lindum House, Brigg Road, South Kelsey, Market Rasen, LN7 6PQ. PC confirmed no objections 19 February 2024

147848 - 9 February 2024. Planning application to install pv panels on the west-facing roof elevations only of a steel portal framed agricultural building. Moortown House Farm, Brigg Road, Moortown, Market Rasen, Lincolnshire, LN7 6JA. PC confirmed no objections 19 February 2024.

FOR DISCUSSION:

147866 - 15 February 2024. Planning application to upgrade existing paddock access & installation of polytunnel for agriculture and horticulture use. Land off, Caistor Road, South Kelsey, Market Rasen, LN7 6PR.

147099 - 23 February 2024 (reconsult from 18 August 2023). Planning application for change of use of land for siting of 40no. static caravans. Watermill Farm Leisure Park, Station Road, Moortown, Market Rasen, Lincolnshire, LN7 6HZ.

147486 - 23 February 2024 (reconsult from 31 October 2023). Planning application for the change of use from touring caravan site to open air swimming lake, erection of changing rooms and sauna with parking and the installation of solar panels. Watermill Leisure Park Watermill Farm Station Road Market Rasen LN7 6HZ

- 24/25 Internal Audit Interim Report - note and discuss if any resolutions required
- 24/26 Councillor Volunteer Scheme - Discuss bus shelter issues, logistics and resolve spending
- 24/27 Community Event March 2024 -
 - a) Resolve spending (refreshments/logistics)
 - b) Actions required - discuss/resolve
- 24/28 South Kelsey Park & Play Area
 - a) Park/play area update
 - b) Receive inspection reports January and February 2024
 - c) South Kelsey Park Charity - update and resolve any action(s) required
- 24/29 Community Speed Watch - updates
- 24/30 Personnel Committee recommendations
 - a) Discuss and resolve future overtime approval
 - b) Discuss policies around human resources
- 24/31 Note Clerks salary scale annual increment from SCP8 to SCP9 from 1 April 2024
- 24/32 Insurance - resolve to obtain quotes for the renewal
- 24/33 Request for financial support from Parish Church Group, 23 January 2024
- 24/34 April and May meetings - confirm dates (currently booked for Easter Monday and May bank holiday).
- 24/35 Items for the Agenda of April meeting.

SOUTH KELSEY & MOORTOWN PARISH COUNCIL
 Email: Clerk@southkelseyandmoortownparishcouncil.gov.uk

**Draft Minutes of the Parish Council Meeting
 held in the Village Hall on 8 January 2024 at 7pm**

Present: Cllr Tina Wiles (Chair), Cllr Nicola Hall, Cllr Carol Niven and Cllr Garry Dickinson

Absent: N/A

In attendance: County Cllr Tom Smith, District Cllr Peter Morris, Gina Andrews (Clerk) and one member of the public.

Public forum for parishioners to ask questions: No issues raised by the public in attendance

Update from County Councillor:

WLDC: Cllr Morris confirmed that the public consultation for the Greater Lincolnshire devolution consultation closes on 29 January 2024.

Cllr Morris reported that charges related to planning applications have increased. With an increase of 35% for major developments and 25% for normal developments and that there will now be charges for re-applications.

LCC: Cllr Smith confirmed that there will be a devolution meeting in Market Rasen on 24 January 2024, for the public to ask questions and raise concerns. Cllr Smith reported that LCC supports devolution as existing funds will become available and be devolved down to the County. The new Mayor will have restricted powers with any new decisions requiring authorisation from WLDC and LCC.

Cllr Smith reported that he is not aware of any major issues due to the recent heavy rain/flooding in the area and confirmed that if anyone's property has been affected to contact him.

Formal Parish Council Meeting commenced; Standing Orders invoked:

24/1 To receive apologies and reasons for absence:

None noted.

24/2 To receive declarations of interest under the Localism Act 2011 - being any pecuniary or non-pecuniary interest in agenda items, not previously recorded on Members' Register of Interests:

None noted.

24/3 To approve draft minutes of the Parish Council held on 4 December 2023:

It was proposed, seconded and RESOLVED that the minutes of the Parish Council Meeting held on 4 December 2023 be accepted as a true record and duly signed by the Chair.

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24/4 Clerk's Report on Matters Outstanding and Correspondence:

The Clerk presented her report and summary of correspondence received to the meeting.

It was noted that:

- The RoSPA play area inspection is due to take place on 10 January 2024.
- The internal audit will commence on 12 January 2024.
- The Parish Council can look to co-opt new members.
- The new [.gov.uk](mailto:info@skmpc.gov.uk) email addresses are now in full use and transition from the old email is in progress.
- Ink toner charges for the Parish Council printer are increasing to £5.49 per month.

It was proposed, seconded and RESOLVED that:

- Reference the reported damaged 30mph road sign on Thornton Road, the Clerk contact Cllr Morris to assist with a new sign.
- Reference correspondence in connection with the Beasthorpe Pig Farm, the Clerk make contact with the Owersby Parish Clerk for updates on the planning application.

24/5 Policies for Review

None at present.

24/6 Finance Summary and Accounts for Payment:

- a. After review, it was proposed, seconded and RESOLVED that the Accounting Statements for the period 01/04/23 - 31/12/23 be approved as true record of the financial activity of the Parish Council
- b. After review, it was proposed, seconded and RESOLVED to authorise the updated List of Contractual Payments 2023/24
- c. After review of the Schedule of Payments it was proposed, seconded and RESOLVED that the following payments be approved for settlement:
 - South Kelsey Village Hall December 2023 - £20
 - Clerk's December 2023 expenses/payment dues (mileage £4.50 and training £25.68) - £30.18 (to be included with January wage)

AND that the following contractual obligations be noted (such payments authorised for settlement as set out in the 'List of Contractual Payments 2023/24' in accordance with the Financial Regulations item 5.6):

- Unity Trust Bank charges 21/09/23-04/12/23 - £14.67
 - Clerk's basic wage and authorised back pay, training and expenses for PP9, December 2023, totalling £532.08
- d. After review of the Precept upon the Charging Authority Form, it was proposed, seconded and RESOLVED that the final claim of £13,939.60 be approved and signed by the Presiding Chairman, two members of the Council and countersigned by the Clerk of the Council, for submission to WLDC.

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24/7 Planning:

FOR DISCUSSION: The meeting noted there were no planning applications for review.

FOR NOTING:

147476 - received 25 October 2023. Extension for comments granted 6 December 2023. Outline planning application for the erection of 5no. dwellings and associated infrastructure, with access and layout to be considered and not reserved for subsequent applications. Land to the rear of Westfield, Thornton Road, South Kelsey, Market Rasen, LN7 6PS. Comments submitted 6 December 2023

24/8 Dog Fouling - bag dispenser:

It was proposed, seconded and RESOLVED that this item be moved and discussed with item 24/10a.

24/9 Community Event March 2024:

The meeting noted the Village Hall is booked for an event on Saturday 16 March 2024. After discussion it was proposed, seconded and RESOLVED that the event update residents on current and future Parish Council projects, with the main focus being the rejuvenation of the park and play area and that community groups be invited, such as (but not limited to) the Church, the Village Hall, litter pickers and the Police.

It was further proposed, seconded and RESOLVED that a flyer be produced, paid for using the funds in the budget under 'Publishing' and delivered to all residents, with the Clerk providing the first draft to the working party for review and amends and that the flyer being print ready by the end of February 2024.

24/10 South Kelsey Park & Play Area:

a. Park/play area update

Building on the work of the Park Group, Cllr Hall reported that a grant application can be put forward by the Parish Council for funding towards the renewal of the play area in South Kelsey Park. This is through the Community Ownership Fund which is part of the Government's Levelling-up Project. The Parish Council were formally invited to submit a fully worked application after the submission of our Expression of Interest was successful. The bid requires submission of a comprehensive Business Plan and supporting documents. In addition, an online application is being completed which includes details of the organisation, project plan, costings, financial information, local demographics and benefit to the community.

After discussion, it was proposed, seconded and RESOLVED to apply for the bid and that members further develop their findings on all the information required in support of the application.

It was further proposed, seconded and RESOLVED that the Parish Council include in the bid for funding for the play area other proposed expenditure linked with the creating a safe and pleasant park environment; this includes provision of a dog bag dispenser, replacement park gate and traffic calming measures on the road outside the park. The park project has been split into three phases, initially focusing on the play area for under-12s. Phase 2 is the creation of a teenage area, and phase 3,

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adult outdoor gym equipment. Council members will continue to gather information to assist Cllr Hall in completing a business plan and the submission. It was noted that the deadline for submission is 28 January 2024. Councillors highlighted the importance of community engagement and expect to use the Parish Council Facebook page to keep residents updated with developments as and when they become available.

b. Park gate - plan of action

It was noted that the gate replacement was resolved under item 24/10a

c. Molehills - plan of action

Members discussed the inspection of molehills in the park and it was proposed, seconded and RESOLVED these checks be carried out weekly by Cllr Dickinson (per the Checklist for Children's Outdoor Play Areas & Equipment) with monthly reports provided to the Clerk for retention.

After further discussion, it was proposed, seconded and RESOLVED that issues with molehills be dealt with in-house with the Parish Council addressing any occurrences on a case by case basis when they arise.

d. South Kelsey Park - Committee/Sub Committee

After discussion, it was proposed, seconded and RESOLVED to set up a Park Working Group to assist in moving things forward for the park; to make recommendations to the Parish Council for planning, executing and maintaining the park and how revenue is to be raised.

e. South Kelsey Park Accounts for the period 01/04/22-31/03/23

After review, it was proposed, seconded and RESOLVED to approve the South Kelsey Park Accounts for the period 01/04/22-31/03/23

f. South Kelsey Park Annual Return for the period 01/04/22-31/03/23

It was proposed, seconded and RESOLVED to submit the South Kelsey Park Annual Return for the period 01/04/22-31/03/23 to Charity Commission, with the figures as set out in the Accounts resolved at item 24/10e.

g. South Kelsey Park Charity - next steps

It was noted that the Parish Council are still trying to resolve access to the South Kelsey Park bank account, with the assistance of the administrator and signatories of the bank account. It was proposed, seconded and RESOLVED that if the issue is not resolved by the 2023/24 Financial Year End, guidance would be sought on how to best proceed.

24/11

Personnel Committee:

After discussion, it was proposed, seconded and RESOLVED that Cllr Garry Dickinson be appointed a member the Personnel Committee and the Terms of Reference be updated.

24/12 **Community Speed Watch:**

a. Speed Radar Sign & poles update

Cllr Niven reported that markings for the poles has been completed and that the Parish Council are awaiting the date for installation from Highways, after which the Speed Radar Signs will be ordered.

b. Tree quotes review

It was proposed, seconded and RESOLVED that the meeting move to a closed session to review the tree quotes provided to the Parish Council by contractors.

c. Tree quotes outcome

It was noted that members proposed, seconded and RESOLVED to appoint AJ Williams to trim the trees obstructing the view of radar sign.

24/13 **Items for the Agenda of meeting on 4 March 2024:**

- Finance Summary / Accounts / Year End Preparations
- Planning applications
- Asset register review
- Policies for review
- Community Speed Watch update
- South Kelsey Park Update & Working Party Group recommendations
- Public Event 16 March 2024 - preparations update

Parish Council meeting closed at 21.15

Date and Time of Next Meeting

to be held at the Village Hall, South Kelsey
on Monday, 4 March 2024 at 7pm

Meeting Minutes Approval

These minutes have been accepted as a true and accurate record of the meeting.

Signed: _____ Dated: _____ Minute Ref: _____

Chair of Parish Council

SOUTH KELSEY & MOORTOWN PARISH COUNCIL
 Email: Clerk@southkelseyandmoortownparishcouncil.gov.uk

**Draft Minutes of the Parish Council Extraordinary Meeting
 held in the Village Hall on 12 February 2024 at 7pm**

Present: Cllr Tina Wiles (Chair), Cllr Nicola Hall, Cllr Carol Niven and Cllr Garry Dickinson

Absent: N/A

In attendance: Gina Andrews (Clerk) and no members of the public.

Extraordinary Parish Council Meeting commenced; Standing Orders invoked:

24/14 To receive apologies and reasons for absence:

None noted.

24/15 To receive declarations of interest under the Localism Act 2011 - being any pecuniary or non-pecuniary interest in agenda items, not previously recorded on Members' Register of Interests:

None noted.

24/16 Park Bank Account:

The Chair confirmed that meeting was called to discuss how to access the Park bank account held with Lloyds.

Cllr Niven reported that on 9 February 2024 she received a cheque made payable to South Kelsey and Moortown Parish Council for the amount of £10,140.79. It was noted that this amount matches the last bank statement received by the Parish Council. Cllr Niven reported she also received a print out of an email from Lloyds bank confirming the bank account has now been closed. The Clerk is to confirm receipt with the administrator of the bank account.

After discussion, it was proposed, seconded and RESOLVED that the cheque be paid into the Parish Council Unity Trust bank account and the Parish Council financial accounts be updated to include all the Park's monies now paid into the Parish Council bank account. Park funds will be recorded on their own line within reserves (for Park spends only).

It was further proposed, seconded and RESOLVED to look into opening a savings accounts for the funds.

24/17 Park Charity (521992):

After discussion, it was proposed, seconded and RESOLVED that a working party compile a list of questions to raise with the Charity Commission in order to rectify the management of the of the Park Charity.

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It was further proposed, seconded and RESOLVED that Councillors try to access the safe deposit box containing paperwork relating to the Park Charity.

Parish Council Extraordinary Meeting closed at 8.00pm

Date and Time of Next Meeting

to be held at the Village Hall, South Kelsey
on Monday, 4 March 2024 at 7pm

Meeting Minutes Approval

These minutes have been accepted as a true and accurate record of the meeting.

Signed: _____ Dated: _____ Minute Ref: _____

Chair of Parish Council

CLERK'S REPORT - 4 MARCH 2024
South Kelsey and Moortown Parish Council

Internal Audit - LALC:

Interim Report received - included in meeting at Agenda item 24/25.

The following points have been addressed:

Minutes page numbering sequentially and each page signed by the chair of the meeting - to take effect from 1 January 2024.

Insurance paperwork now published on the website.

Invoices & Schedule of Payments to be signed by two authorised signatories at Council Meeting - immediate effect.

Various policies and risk assessment being drafted by the Chair.

Wave:

Water disconnection request sent on 22 January 2024. Awaiting confirmation from Wave in due course.

Beasthorpe Farm - Planning Application 144222:

Summary of correspondence received:

5 January 2024 letter from member of the public concerned with application.

8, 9 and 10 January 2024 email from member of the public regarding application being discussed by Owersby Parish Council.

30 January 2024 email from member of the public re Environmental Impact Assessment.

6 February 2024 email from member of the public re appeal in the High Court against the Secretary of State. Applicant must complete an Environmental Impact Assessment.

11 January 2024 - telephone call to Owersby Parish Council. As resolved at January's meeting the Clerk contacted the Clerk of Owersby Parish Council to discuss the application. They confirmed the conclusion drawn, that while a valid point was made regarding the Environmental Impact Statement, the council had made their views known at the time of the original application in 2022 and there could be nothing further to add. In their view this is a matter for the planning officer and WLDC to follow through. They have agreed to contact the SKMPC Clerk with any new updates.

7 February 2024 - Application withdrawn. Applicant advised to reply when with Environment Impact Assessment has been completed.

30mph road sign on Thornton Road:

Correspondence during January and February 2024 with Cllr Morris is ongoing to sort replacement sign.

Other correspondence:

Nuisance Parking. 8 & 9 January, 1 & 21 February 2024 - Copy emails received from member of public regarding illegal parking along Thornton Road of the building site at Highfield. MOP has raised the issue the Lincolnshire County Council for investigation and is awaiting their response.

6 February 2024. Email from Planning Services Lincolnshire County Council re changing processes in view of changes to the Governments Planning Guarantee.

“Whilst previously we may have chased responses from consultees where they have not been received within the statutory consultation period, we will no longer be doing so. Instead, if a response is not received within the agreed consultation period, we will presume that you have no comments to make and will report this as no response received and most likely proceed to determine the application on that basis. It is therefore imperative that you respond within the statutory consultation time period as any requests for an extension of time are only likely to be agreed in exceptional circumstances. Any request for an extension of time will need to be made to, and be agreed in writing by, the Case Officer. If the Case Officer does not respond or agree to your request in writing then it should not be assumed that this has been granted.”

SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

FINANCIAL RISK ASSESSMENT

Date policy approved and adopted: TBC

Date of review: December TBC

Subject	Risk Identified	High Med Low	Management/Control of Risk	Review/Assess/ Revise
Precept	Inadequate precept Precept not paid by local authority.	L L	To determine the precept required. The clerk/RFO examines the current financials year's accounts together with the projected year end accounts together with the projected year end accounts and considers all expenditure and income required for the next financial year, the present this to council to enable council to make informed decision and subsequent approval of such the public are then notified of this via a meeting agenda and invited to attend the next full council meeting, at which council agree the precept amount. The clerk then submits the precept form South Kelsey and Moortown Parish council for processing of payment. The clerk/RFO checks the bank account in (month required) to ensure payment has been made. If a payment has not been made the clerk will contact WLDC and request them to make the payment.	Current financial regulations are in place and are reviewed annually.
Financial regulations	Not adhering to the policy and procedures as set out in the standing orders.	L	The Clerk/RFO and council follow the financial regulations as set out by NALC, which have been revised and adopted by the parish council. These are reviewed annually by the clerk/RFO and the council and adopted at the annual parish meeting.	Current financial regulation is adequate and adopted by the council.
Standing orders	Not adhering to the policy and procedures as set out in the standing orders.	L	The clerk/RFO and council follow the standing orders as set out by NALC which have been revised and adopted by the parish council. These are reviewed annually by the clerk/RFO and council and adopted at the annual parish council meeting.	Current standing orders are adequate and adopted by the council.

Subject	Risk identified	High Med Low	Management/Control of risk	Review/Assess/ Revise
Banking records and banking	<p>Banking/ financial errors</p> <p>Loss through theft and dishonesty.</p>	<p>L</p> <p>L</p>	<p>All items of income and expenditure are cross referenced against the bank statement and require 2 signatures to release payment when using digital banking. A quarterly report is prepared and presented to council.</p> <p>All expenditure and income are advertised via monthly meeting agendas before being approved by the council at parish meetings and recorded in the minutes as such. All cheques/digital requests are signed/authorized by 2 councilors. Blank cheques are never issued and if a mistake is made on a cheque, it is automatically cancelled and recorded as to why. The council is covered by Zurich insurance to a total of 12 million.</p>	<p>Current financial regulation/digital banking policy adequate.</p> <p>Current procedure/ insurance adequate</p>
Electronic payments.	<p>Payments made without council approval as required.</p> <p>Incorrect electronic payment or amount made.</p>	<p>L</p> <p>M</p>	<p>All payments are approved by the council prior to the payment being made. If a payment needs to be made outside of the meeting, then approval is sought from the chair, with the decision that the payment is added to the next meeting agenda and ratified at said meeting and recorded on the minutes.</p> <p>The council uses the Unity Trust banks online approver facility, which automatically requires that payments made from the account must be authorised by 2 approved signatories before any money is released to the payee. The inputter and the approvers both check the entry to ensure that it matches the approval list from the meeting.</p>	<p>Reviewed annually.</p> <p>Current digital banking policy adequate</p>

Subject	Risk identified	High Med Low	Management/Control of risk	Review/Assess/ Revise
Financial/ accounts records	Inadequate records	L	The clerk/RFO maintains budget sheets listing all income and expenditure. The Clerk/FFO compiles all paperwork relating to monthly income and expenditure, electronic files are saved to a laptop and are automatically backed up to the cloud. All files are reviewed by the Chair of the Parish council and internal auditor annually.	Reviewed annually.
Income	Loss of income	L	Clerk/RFO is responsible for following up and insuring payment is made with in time scales.	Reviewed annually.
Grants awarded to council	Not receiving grant funding when successfully applied for	L	The Clerk/RFO is to ensure that all grant payments are made to the council according to the terms of the grant and at the correct time. Following up with the individual local authority and /or organization if they are not.	Reviewed annually
Grants awarded by council	Not following the grants claim procedure	L	The clerk/RFO ensures that the grant policy is adhered to. The clerk/RFO also ensures there is power to pay such grants before presenting the grant application to council for approval.	All reviewed annually
	Grant payments	L	Clerk/RFO ensures grants are paid on time to the appropriate organization	
Cash	Loss through theft or dishonesty	L	No petty cash is held by the clerk/RFO or council members. Any items to be purchased are refunded via expenses sheet along with receipts.	Reviewed annually
Best value	Charges made on the council are too high	L	The clerk/RFO should obtain at least 3 estimates/quotations for any work undertaken by contractors on behalf of the parish council and for any major expenditure, as set out with in the financial regulations. All estimates/quotations are then agreed and approved by full council and minuted accordingly.	Current procedure is adequate.

Subject	Risk identified	High Med Low	Management/Control of risk	Review/Assess/ Revise
Financial reporting	Insufficient information	L	<p>The parish council appoints an internal auditor annually to review and authorise all financial records.</p> <p>All income and expenditure are presented at parish council meetings.</p> <p>Each quarter the clerk/RFO circulates a financial report to council, outlining income and expenditure against the budget and highlighting main points in a commentary.</p> <p>All income and expenditure are entered on to the budget sheet against the correct cost code.</p> <p>The clerk/RFO ensures that all VAT returns are made in a timely manner and recorded on the budget sheet.</p> <p>All accounts are available for public inspection.</p>	<p>Current procedure is adequate.</p> <p>The budget is reported on quarterly and reviewed by full council.</p>
Audits	Annual audit is not completed within the set deadline	L	<p>The clerk/RFO prepares the year end accounts statement and annual governance and accountability return for the internal auditor/NCALC internal auditor to review in April. Once the accounts have been returned and any recommendations reported on and observed, council then approve them at the annual meeting in May, along with all the audit papers and the annual governance and accountability return.</p> <p>The Clerk/RFO ensures the annual audit and conclusion of audit notices are displayed on the council notice board and website for the public to view, for the prescribed period of time.</p>	<p>The current procedure is adequate. The clerk/RFO holds a review meeting with the chairman and internal auditor before the year end prior to approval and submission of accounts.</p>

Subject	Risk identified	High Med Low	Management/Control of risk	Review/Assess/ Revise
Invoices	<p>Goods not supplied but billed</p> <p>Incorrect invoicing</p> <p>Unpaid invoices</p>	<p>L</p> <p>L</p> <p>L</p>	<p>Invoices are only paid after the service or goods have been received to the council satisfaction, and only after a full council meeting have approved them.</p> <p>All requests/orders for good or services are confirmed in writing by the clerk/RFO, to agree all costs involved. The clerk/RFO checks all the invoices received for accuracy and ensures all the information is entered on the budget sheet.</p> <p>The parish council raised very few invoices. Any unpaid invoices will be followed up by the clerk/RFO as part as their month end routine.</p>	<p>Current procedure is adequate. The budget sheet is reviewed annually by the clerk/RFO and internal auditor.</p>
Freedom of information act.	None compliance with the model publication scheme	L	Information and documentation are made available on the parish council website, order to comply with the model publication scheme. Information is also published on the parish noticeboards, with all FOI's dealt with in accordance with the model publication scheme.	Reviewed annually, current procedure is adequate.
Salaries	Salary and expenses paid incorrectly.	L	South Kelsey and Moortown Parish Council only employs one person, the clerk/RFO. The clerk presents their wage, expenses and any other related payments monthly via the parish council meeting, which are passed for payment and recorded in the minuets.	Procedures are adequate at this time.
Data protection	Non-compliance with the data protection legislation.	L	South Kelsey and Moortown parish council are registered with ICO the UK data protection agency and is governed by their rules.	Reviewed annually, current procedure is adequate.

Subject	Risk identified	High Med Low	Management/Control of risk	Review/Assess/Revise
Insurance	Inadequate cover	L	An annual review is undertaken prior to the renewal of the insurance policy. Third party risk is included within the cover with current liability set at 12m.	Due to the insurance being reviewed annually and cover updated with any capital items as and when required, the current procedure in place is adequate. Quotations will be obtained annually. In cases where a longer-term agreement is in place a review of adequacy will still take place annually.
	Fidelity guarantee	L	The amount is reviewed annually to ensure insurance cover is sufficient for the parish council's needs.	
	Public liability	L	The parish council maintains insurance cover in all areas. The play equipment at the playing field will be regularly inspected by the nominated councilor and inspected annually by an external inspector yearly.	
	Personal accident	L	All council members, employee and/or volunteers of the parish council are covered under the personal accident plan of the insurance policy. Risk assessments are undertaken for any major events and the insurance company notified.	
	Cost	L	Three quotations are obtained when it is time to renew insurance cover and presented to council for it to decide which to accept.	
Physical assets	Loss or damage Risk/damage to third party property.	M L	An annual review is conducted for the insurance, storage and maintenance purposes. An annual review is also conducted for the level of public liability insurance required.	The asset register is updated, when necessary, with the full review conducted annually. All rent payments are reviewed annually. Reviewed annually
Financial Asset	Allotment rents not paid	L	Clerk/RFO is to ensure that all rent income is paid in a timely manner and recorded in the budget.	
	Adequacy of reserves	L	Considered by council annually at budget setting and recorded in minutes.	

This risk assessment will be reviewed annually.

ADOPTED: TBC

DATE OF REVIEW: TBC

South Kelsey and Moortown Parish Council
Freedom of Information Publication Scheme

Class 1 – Who we are and what we do (Organisational information, structures, locations and contacts)	
Information to be published (This will be current information only)	How the information can be obtained
Who's on the Council and its Committees	Parish Council Website
Contact details for Parish Clerk/RFO and Council members (named contacts where possible with telephone number and e-mail address if used)	Parish Council Website
Staffing structure	Parish Council Website

Class 2 – What we spend and how we spend it (Financial information relating to projected and actual income and expenditure, procurement, contracts and financial audit)	
Information to be published	How the information can be obtained
Current and previous financial year	Parish Council Website
Annual return form and report by auditor	Hard copy from Parish Council clerk/RFO Do we think this should also go on web site
Finalised budget	Parish Council Website (minutes of relevant Parish Council meeting)
Precept	Parish Council Website (minutes of relevant Parish Council meeting)
Financial Standing Orders and Regulations	Parish Council Website
Grants given and received	Hard copy from Parish Council Clerk/RFO
List of current contracts and value of contract	Hard copy from Parish Council Clerk/RFO
Members' allowances and expenses	Parish Council Website (minutes of relevant Parish Council meeting)

Class 3 – What our priorities are and how we are doing (Strategies and plans, performance indicators, audits, inspections and reviews)	
Information to be published	How the information can be obtained
Annual Report to Parish Meeting (current and previous year)	Parish Council Website

Class 4 – How we make decisions (Decision making processes and records of decisions)	
Information to be published	How the information can be obtained
Timetable of meetings (Council, committee/sub-committee meetings and Parish meetings)	Parish Council Website,

Agendas of meetings (as above)	Posted on Parish Council Notice Boards at: Moortown bus shelter Moortown cross roads and Thornton Rd South Kelsey.
Minutes of meetings (as above) (N.B. This will exclude information that is properly regarded as private to the meeting)	Parish Council Website, noticeboards
Reports presented to Council meetings (N.B. This will exclude information that is properly regarded as private to the meeting)	Hard copy from Parish Council Clerk/RFO
Responses to consultation papers	Hard copy from Parish Council Clerk/RFO
Responses to planning applications	Parish Council Website (minutes of relevant Planning resolutions)

Class 5 – Our policies and procedures

(Current written protocols, policies and procedures for delivering our services and responsibilities)

Current information only

Information to be published	How the information can be obtained
Policies and procedures for the conduct of council business:	Parish Council Website
Procedural standing orders	Parish Council Website
Committee and sub-committee terms of reference	Parish Council Website
Delegated authority in respect of officers	Parish Council Website
Code of conduct	Parish Council Website
Policy statements	Parish Council Website

Class 6 – Lists and Registers

Currently maintained lists and registers only

Information to be published	How the information can be obtained
Assets Register	Hard copy from Parish Council Clerk/RFO
Register of members' interests	West Lindsey District Council Offices.
Register of gifts and hospitality	West Lindsey District Council Offices.

Class 7 – The services we offer

(Information about the services we offer, including leaflets, guidance and newsletters produced for the public and businesses)

Current information only

Information to be published	How the information can be obtained
Allotments	Parish Council Website
Parks, playing fields and recreational facilities	Hard copy from Parish Council Clerk/RFO Parish Council Webb site via council minutes Face book group
Seating, litter bins,	Hard copy from Parish Council Clerk/RFO
Bus shelters	Hard copy from Council Office

Exempt Material:

- Personal information relating to Councilors (other than required to be declared in Register of Interests)
- Personal information relating to employees
- Tenders and bids from contractors and suppliers
(Note: Data Protection Legislation prohibits the publication of certain categories of information)

Charging Policy:

Information can be inspected, by appointment, at the South Kelsey Village Hall free of charge.

Information that can be photocopied without breaching copyright laws can be copied on the Council's photocopier at the cost of 15p per single sided A4 sheet.

A detailed search of records (for example the Council Minutes or archive material) is subject to a charge of £15 per search plus the relevant photocopying charges.

Any photocopies sent by post will be subject to the actual cost of postage and packaging.

Review of Policy:

This Policy was approved by the Parish Council meeting on _____ and will be reviewed annually.

Note 1: Any information which is available on the Parish Council's website is also available from the Parish Council's Clerk/RFO subject to the charges set out above for printed copies.

Note 2: Under Data Protection Legislation, the Council is required to review regularly the information that it keeps and to destroy that which does not form part of its official records. Residents wishing to inspect information are therefore requested to telephone the Parish Council's Clerk to ensure that the information they require is still available.

Contacts:

Parish Clerk details.

Name Gina Andrews

Email Clerk@southkelseyandmoortownparishcouncil.gov.uk

Mobile 07701305039

Address c/o Rest Haven, Middle Street, North Kelsey LN7 6EH

Date approves

Review date

South Kelsey and Moortown Parish Council

Health and Safety Policy

1. General statement

South Kelsey and Moortown Parish Council recognises it has statutory responsibilities under Health and safety Acts to provide and maintain a safe and healthy environment for all its employees, Parish Councillors, contractors, voluntary helpers and members of the public who may be affected by the activities of the Council.

If appropriate, the Council will seek expert technical advice on Health and Safety matters

2. Aims of the health and safety policy

To provide as far as is reasonably practicable:

1. A safe place of work and a safe working environment.
2. Sufficient information, instruction and training for employees, contractors and volunteer helpers to carry out their work safely.
3. Care and attention to health, safety and welfare of employees, Parish Councillors, contractors, voluntary helpers and members of the public who may be affected by the Council's activities.

3. Day to day health and safety responsibilities

The Parish Council has specific responsibility for health and safety. The Clerk will:

1. Keep informed of relevant Health and Safety Policy legislation and inform the Council accordingly.
2. Make effective arrangements to implement the Health and Safety Policy.
3. Ensure that matters relation to Health and Safety are regularly discussed at meetings of the Parish Council.
4. Ensure that regular risk assessments are carried out at Parish Council arranged activities and to maintain records of risk assessments. To regularly check the assets of the Council
5. Make effective arrangements to ensure that Parish Councillors, contractors or voluntary helpers working for the Council comply with all reasonable Health and Safety requirements. All contractors will be given a copy of the Council's Health and Safety Policy at the commencement of any work undertaken.
6. Ensure that work activities by the Council do not unreasonably jeopardise the health and safety of members of the public.
7. Maintain a central record of notified accidents and significant events.

8. When an accident or hazardous incident occurs take immediate action to prevent a recurrence or further accident and to complete the necessary accident reporting procedure.
9. Details of how members of the public should report faults / damage to this street furniture are displayed on the notice board and website.
10. The Council will take urgent action to address any safety issues relating to the street furniture they own.

4. All employees, Parish Councillors, contractors and voluntary helpers will:

1. Cooperate fully with the aims and requirements of the Health and Safety Policy and comply with Codes of Practice or work instructions for Health and Safety.
2. Comply with the Health and Safety procedures described in any role-specific Risk Assessment.
3. Carry out their duties in a way that does not adversely affect their own Health and Safety, use appropriate personal protective clothing and, where appropriate, ensure the appropriate First Aid materials are available.
4. Take reasonable care for the Health and Safety of other people who may be affected by their activities.
5. Not intentionally interfere with or remove safety guards, safety devices or other equipment provided for Health and Safety.
6. Not misuse any plant, equipment, tools or materials so as to cause risks to Health and Safety.
7. Report any accidents or hazardous incidents to the Clerk.
8. Undertake any training and or instructions in health and safety related subjects to ensure that they are competent to carry out their health and safety responsibilities.

Date approved

Date revised

South Kelsey and Moortown Parish Council

Procurement policy

1. Introduction

1.1. Every Contract by the Council or person acting on its behalf shall comply with this Procurement Policy, the Parish Council's Standing Orders and Financial Regulations. These regulations cover, amongst other things: the number of quotations to be sought and the tendering procedures

1.2. The purpose of this policy is to provide guidance on the factors that will be taken into account when purchasing goods and services.

1.3. A Contract is an agreement between the Council and an individual or organisation for the individual or organisation to provide works, goods or services (including the engagement of consultants) for which the Council will provide consideration. The following contracts are exempt from the requirements of these rules: contracts relating solely to

disposal or acquisition of land;

employment contracts and individual agency contracts for the provision of temporary staff.

1.4. Persons involved in the awarding of a Contract on behalf of the Council must ensure that the best value for money is obtained. Before commencing a procurement, it is essential that the authorised person leading the procurement has identified the need and fully assessed the options for meeting those needs. The best use of purchasing power shall be sought by aggregating purchases wherever possible.

1.5. Exceptions from any of the following provisions of these Contract Procurement Rules may be made under the direction of the Council where they are satisfied that the exception is justified in special circumstances. Every exception and reason therefore shall be recorded.

2. Local contractors preferred

2.1. The Council recognises the benefits to the economy of using local businesses and will seek out local contractors and suppliers wherever possible, subject to Para 12 below.

3. Competence of contractors and due diligence

3.1. The Council shall only enter into a contract with a supplier if it is satisfied as to the supplier's suitability, eligibility, financial standing and technical capacity to undertake the contract by carrying out appropriate due diligence.

3.2. All contractors and suppliers working on Council sites will be required to comply with the Council's Health & Safety policy. Provision of suitable risk assessments and method statements will be a condition of all such contractors.

3.3. The Council requires all contractors working on Council sites and projects to maintain adequate insurance, including but not limited to Public Liability insurance for £10 million.

4. Equality and sustainability

4.1. The Council recognises the importance of sustainability and will take into account the environmental, social and economic impacts of its purchasing decisions.

4.2. The Council recognises its duty to protect biodiversity under Section 40 of the Natural Environment and Rural Communities (NERC) Act 2006. To meet this duty the Council will wherever possible purchase products that protect biodiversity, for example peat-free compost.

4.3. The Council will, wherever possible, purchase goods that meet international Fairtrade standards (or similar).

5. Prompt payment of invoices

5.1. The Council understands the importance of paying suppliers promptly and will wherever possible settle accounts within a maximum of 30 days, or earlier, by agreement. In order to comply with current legislation all payments (apart from petty cash payments) are made by BACS transfer or cheque.

6. Best value

6.1. Normally the Council will accept the quotation, estimate or tender that provides best value for money, however, the Council is not obliged to accept the lowest of any tender, quotation or estimate, but must give valid reasons for not doing so. s135 (3) gives Councils the power to exempt contracts below £25,000 from a tendering exercise (see also NALC LTN87 - Para 9).

7. Purchases on account

7.1. The Council may maintain monthly accounts with suppliers of regular purchases. All purchases on Council accounts may only be made by authorised Council officers who must be provided with a receipt. Limits will be set on each account on the maximum value of individual purchases and the overall balance on the account. Expenditure over these limits must be authorised in advance.

8. Specifications

8.1. Enquiries and invitations to Tender shall be based on a written specification. The specification shall adequately describe the requirement procedure in sufficient detail to enable effective procurement in accordance with these rules.

9. Contracts below £5,000 but above £500

9.1. While not obliged to seek competitive tenders for works below £5,000, where there are opportunities for competitive savings, 3 quotations shall be sought (subject to Para 7 above). For purchases below £500 quotes may be sought in order to achieve price comparisons.

10. Contracts between £5,000 and £25,000

10.1. Written quotations must be sought by not less than three individuals or organisations that could undertake the contract.

11. Contracts above £25,000

11.1. A public notice must be made setting out particulars of the contract and inviting persons interested to apply, within a period of not less than 10 days, for opportunity to tender.

11.2. After the expiration of the period specified in the public notice invitations to Tender shall be sent to not less than three individuals or organisations that could undertake the contract (or, if fewer than three apply, to those that are suitable)

11.3. Tenders to be submitted and opened in accordance with Para 13 below.

11.4. Contract Procedure Rules 7 and 8 shall not apply to the following but wherever possible, alternative quotations shall be obtained:

- a) Purchase by auction or at public fairs
- b) Contracts involving special technical, scientific or artistic knowledge
- c) Contracts comprising spare or replacement parts of existing machinery or plant or repairs to such machinery or plant
- d) Urgent situations as agreed with the Chair of the Council where the Council is put at significant risk or significant costs could be incurred by not taking urgent remedial action.

11.5. Every written contract shall specify:

- a) The work, materials, matters or things to be furnished, had or done:
- b) The price to be paid, with a statement of discounts or other deductions (if any); and
- c) The time or times within which the contract is to be performed.

11.6. Every contract which exceeds £25,000 and is either for the execution of work or the supply of goods or materials shall provide for payment of liquidated damages by the contractor in case the terms of the contract are not performed.

11.7. Contracts over the value of £25,000 shall comply with Articles 109 to 114 of the Public Contracts Regulations 2015 as explained in NALC Legal Topic Note 87 regarding the advertising of contracts and the use of the 'contract finder' website.

12. Submissions of Tenders: submission procedures for contracts above £25,000.

12.1. Where an invitation to tender is made, such invitation to tender shall state the general nature of the intended contract and the Responsible Financial Officer shall obtain the necessary technical assistance to prepare a specification in appropriate cases. The invitations shall in addition state that tenders must be addressed to the Responsible Financial Officer in the ordinary course of post. Each tendering firm shall be supplied with a specifically marked envelope in which the tender is to be sealed and remain sealed until the prescribed dates for opening tenders for the contract.

12.2. The tenders shall be kept in the custody of the appropriate nominated person until the time and date specified for their opening.

12.3. Tenders shall be opened by the Responsible Financial Officer in the presence of at least one councillor. Tenders shall be date stamped and signed on all pages containing price information.

12.4. Quotations and tenders may be received electronically provided they are kept in a separate secure folder under the control of the Responsible Financial Officer which is not to be opened until the deadline has passed for receipt of tenders.

13. Acceptance of Quotations and Tenders

13.1. The tender that offers best value to the Council shall be accepted. Each tender shall be evaluated for the price and quality to ascertain the most economically advantageous tender. Local companies should be encouraged to apply.

13.2. For procurements over £25,000 the questions and scoring systems used shall be written before tenders are received. The basis of this exercise shall be explained in any invitation to tender documentation.

13.3. Where the authorised person considers it in the best interest of the Council he/she may negotiate with the tenderers whose tenders are being considered for acceptance. No negotiation on contracts whose value is in excess of £25,000 can take place without reference to the Chair of the Council. Any negotiations which would distort competition is expressly forbidden.

13.4. Arithmetical errors found in any tender when checking shall be dealt with as follows: the tenderer shall have the error pointed out to them and be offered the opportunity to stand by their original tender, or their corrected tender, or withdraw it.

14. Signing and Sealing of Contracts

14.1. Every successful quotation/tender shall be accepted in writing, provided that contracts as the Solicitors to the Council shall determine shall be set out in a formal contract document.

15. Nominated Sub-Contractors and Suppliers

15.1. Where a sub-contractor or supplier is to be nominated to a main contractor, the procurement of the services of the sub-contractor or supplier shall be subject to these Contract Procedure Rules.

16. Contracts Record

16.1. A record of all contracts in excess of £25,000 in value placed by the Council shall be kept by the Clerk. This record shall specify for each contract the name of the contractor, the works to be executed or the goods or services to be supplied, the contract value and the contract period. This is the responsibility of the appointed person authorising the contract to ensure that an accurate record is maintained.

17. Contract Management

17.1. For contracts exceeding £25,000, project management shall be adopted, using industry agreed project management framework and standards as appropriate to the work being undertaken (for example, but not limited to, PRINCE2, PMI, RIBA, RICA). This expertise may be purchased by the Council - e.g. quantity surveyors. Suppliers will be expected to demonstrate their Project Management competency and qualifications.

18. Contract Variations

18.1. Any necessary instructions to vary a contract shall be made in writing by the Clerk or persons responsible for supervising the contract. Where a variation occurs during the currency of the contract that is material and cannot be met from within the original contract sum an immediate report shall be made to the Council who shall decide what further action is necessary.

19. Bonds, Guarantees and Insurances

19.1. For procurement projects where the spend is greater than £25,000 consideration must be given as part of the pre-qualification assessment and evaluation process as to whether a performance bond and/or parent company guarantee (if applicable) shall be required from the successful tenderer.

19.2. Consideration must be given as to the appropriate type (employee liability, public liability, professional indemnity, etc.) and level of insurance requirements for each contract.

20. Termination of contracts

20.1. The Council reserves the right to terminate any contract immediately for any of the following reasons: Termination for Cause – where a supplier commits a material breach of the agreement to deliver services, or fails to deliver agreed services, in the agreed timeframe without a plan to address the failings.

21. Compliance with other relevant legislation.

21.1. In cases where any law, statutory instrument of Government regulation is found to be at variance with any section of this policy, then that shall be applied and this document shall be amended accordingly.

**South Kelsey and Moortown Parish Council
Risk Assessment Template.**

Parish Name

Assessment completed by

Date assessment carried out

Date of next review

What are the hazards	Who might be harmed and how	What are you doing already doing to control the risk	What further action do you need to take to control the risk	Action by who	Action needed by	Done

More information on managing risk: www.hse.gov.uk/simple-health-safety/risk/

Date approved

Review date

South Kelsey and Moortown Parish Council

Protocol for the Formation and Operation of Working Groups

1. The Parish Council and any of its standing Committees can set up working groups to carry out tasks as defined by the Council or the Committee. The opportunity for residents to join such groups will be made through South Kelsey and Moortown Parish Councils social media or on the Council's noticeboard and website.
2. The purpose of Working Groups formed from both councillors and members of the public is to meet to discuss issues, explore options and develop plans and then report back to the Council or Committee with recommendations. Subsequently, Working Groups may be tasked to deliver their plans. They have no decision-making powers but simply present the Council or Committee with their findings. However, their ability to give particular topics that much more time outside agenda-driven meetings has proved to be invaluable.
3. When setting up a Working Group, the Council or Committee must set clear terms of reference for it regarding objectives, scope and outcome(s). These will be approved by the Council before the Working Group is formed. Once their work has been completed, the Working Group will be disbanded.
4. The Terms of Reference will include this protocol, the name of the Committee to which the Working Group reports and all members of the Working Group will sign it to confirm acceptance.
5. The Terms of Reference and membership will be published on the Council's website.
6. The number of Councillors able to join a Working Group will be decided at the time of its formation but it must consist of no fewer than two councillors.
7. The Working Group will notify the Council or Committee of the name of the Chair once they are appointed after the first meeting.
8. A quorum for any meeting of a Working Group will be three members, at least one of whom must be a councillor.
9. The role of the Council or sponsoring Committee is to consider and question the recommendations put to it by the Working Group before a decision is taken and, in the case of a committee, to be satisfied with them before making any recommendations to the full Council.
10. A Working Group will be accountable to its sponsoring Committee unless agreement is made, due to expediency and subject to agreement via email of a majority of members of that sponsoring Committee, for recommendations to be made directly to the Parish Council;
11. The Working Group must provide the Council or Committee with as much information as possible to ensure it can make an informed decision on its recommendation(s).
12. A Working Group will not have a budget. The budget will remain with the Council or sponsoring Committee.

13. Working Groups do not meet in public; therefore, the Council's Standing Orders are not applicable. However, the Code of Conduct still applies and declarations of pecuniary and other interests will be required at each meeting.

14. All Working Groups will follow all relevant Council policies including but not limited to the:

☐ Information and Data Protection Policy

☐ Communications Policy & Procedure

☐ Freedom of Information Act Procedure

☐ Dignity at Work Policy

15. The Clerk will ensure that a shared email is set up for all Working Groups. The Chair of the Working Group will ensure that the importance of its use is communicated to all members. All documents and records produced and emails shared by working groups will be retained for 7 years in accordance with the Council's Freedom of Information Act Procedure.

South Kelsey and Moortown Parish Council Risk Management Scheme/risk schedule

This risk management scheme offers a systematic general examination of working conditions, workplace activities and environmental factors that will enable South Kelsey and Moortown Parish Council to identify all potential risks it may face and offers all practical steps to reduce or eliminate the risks, insofar as is practically possible, whilst accepting that some risks can never be fully eliminated.

This Risk Management Scheme will be re-adopted annually and is subject to change.

FINANCE				
Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Precept	Adequacy of precept for the Council to carry out its Statutory duties	L	Careful financial planning and forward planning steer the precept-setting process. Councillors receive quarterly budget updates to check income and expenditure. Draft precept considered in December and confirmed at January meeting when Council receives from the Clerk current budget position, projected forecast to year end and indicative costings for next year. The resolved precept amount to be requested from WLDC.	Existing procedure adequate.
Insurance	Adequacy Cost Compliance	L L L	Updated asset register is kept and available on Parish Council website. An annual review is undertaken of all insurance arrangements. Employers and Employee	Existing procedure adequate. Insurance reviewed

	Fidelity Guarantee	M	liabilities a necessity and within policies. Ensure compliance measures are in place. Fidelity checks in place.	annually.
Best Value Accountability	Work awarded incorrectly	L	Recorded at a full council meeting who has been awarded work	Existing procedures adequate

	Overspending on services	M	For major work, competitive tenders are produced by the Clerk	Existing procedures adequate.
Bank and banking	Inadequate checks	L	The Council has Financial Regulations which set out banking requirements	Existing procedure adequate
	Banks mistakes	L	Monthly reconciliation completed by clerk/RFO.	Existing procedure adequate
	Banking Loss of signatories	L	Four signatories are currently held to ensure that 2 signatories are always available	
Financial Records	Inadequate records	L	The Council has Financial Regulations which sets out the requirements.	Existing procedure adequate
	Financial irregularities	L	Councillors check all payments and budget spending and resolve to adopt the monthly financial statement	Regular review of Financial Regulations
Reporting and auditing	Information communication	L	Financial information is a regular agenda item (Finance Report as well as quarterly budget monitoring sheets) and discussed/reviewed and approved at each meeting.	Existing procedures adequate.

Grants	Receipt of grant	L	Clerk informs the Council when the monies are received.	Existing procedures adequate
	Power to pay Authorisation of Council to pay	L	Council has adopted Grants and Donations policy, complimented by an application process. All expenditure will go through the required Council process of approval, minuted and listed accordingly if a payment is made using S137 powers of expenditure.	
Charges-rents receivable	Payment of rents	L	The Parish Council collects allotment rents in April each year. Allotment holders have signed agreements in place.	Existing procedure adequate
Salaries and assoc. costs	Salary paid incorrectly.	L	Clerks' hours and expenses check monthly by councillors before payment	Existing procedure adequate. .
	Unpaid Tax to Inland Revenue.	L	Threshold currently not met.	
VAT	Reclaiming/charging	L	The Council has Financial Regulations which set out the requirements.	Existing procedures adequate
Annual Return	Submit within time limits	L	Employers Annual Return is completed and submitted online within the prescribed timeframe by the Clerk. Annual Return completed and signed by the Council, submitted to internal auditor for completion. Council currently exempt from external audit.	Existing procedures adequate.
Best value accountability	Work awarded Incorrectly. Overspend on services.	L M	A procurement policy has been adopted to specify procurement process. Normal Parish Council practice would be to seek more than one quotation for substantial work to be undertaken. Clerk would investigate any problems with contracts and report back to the Council.	Existing procedure adequate. Include when reviewing financial regulations.

ASSETS				
Subject	Risk(s) identified	H/M/L	Management/Control of Risk	Review/Assess/Revise
Park Play equipment Bench Bin Gates	Public Injury Damage Loss	M M	Park/furniture and Play equipment inspected monthly by parish councillor. Yearly independent inspection of play equipment Trees independently inspected once every 3 years. Covered by public liability insurance.	Current procedure in place adequate Appropriate signage to be put in place when park refurbished
Parish council noticeboard	Injury Damage Loss	L	Located to the side of public paths Public Liability Insurance in place	Existing procedures adequate
Office equipment	Staff injury Damage Loss	L	Fixed Asset Register updated as required Adequate security at Clerks home Employers' Liability Insurance in place	Existing procedures adequate
Moortown village Sign	Injury Damage Loss	L	Public liability insurance in place	Existing procedures adequate
Bus shelter	Injury Damage Loss	L	Public liability insurance in place	Existing procedures adequate
Benches	Injury Damage Loss	M	Public liability insurance in place	Existing procedures adequate

MANAGEMENT AND LIABILITY				
Subject	Risk(s) Identified	H/M/L	Management / Control	Review / Assess / Revise
Meeting location	Adequacy	L	The Parish Council meeting is held in a venue considered to have appropriate facilities for the Clerk, Council members and the public.	Existing procedures adequate
	Health & Safety	L		
Public Liability	Public Liability Risk to third party, property, or individuals	M	Suitable insurance in place Risk assessments carried out for all Council activities	Review annually
Employer Liability	Non-compliance with employment law	L	Suitable Insurance in place. Clerk to undertake relevant training to keep knowledge up to date	Review annually
Legal liability	Legality of activities Proper and timely reporting via Minutes Proper document control	M	Clerk to clarify legal position on proposals and clarify situation if necessary. Suitable Insurance in place. Retention of Documents Policy in place	Existing procedure adequate
Employees	Fraud by staff	L	Requirements of Fidelity Guarantee insurance adhered to with regards to fraud.	Existing procedures adequate. Monitor H&S requirements and insurance annually. Existing procedures adequate.
	Health and safety	L	All employees to be provided adequate direction and safety equipment needed to undertake their roles.	
	Absence of staff & inability to conduct council business	M	Details of passwords left in the possession of Chair. Use of NALC for support and to source Locum Clerk.	
Councillors	Having more than 3	H	When a vacancy arises follow correct legal processes.	Annually

	vacancies at any one time and being inquorate		Ensure appropriate action is taken to try and co-opt members onto the Council.	
Freedom of Information	Policy Provision	L M	The Council has a Model Publication scheme in place. To date there has been no recent requests under FOI. The Parish Council is aware that if a substantial request came in it could create many additional hours work. The	Monitor any requests made under FOI

			Parish Council will request a fee to supplement the extra hours.	Existing procedure adequate
Data protection	Policy provision	L	The Parish Council is registered with the Information Commissioner's Office to comply with GDPR.	Ensure annual renewal of registration
Legal Powers	Illegal activity or payments	L	All activity and payments within the powers of the Parish Council to be resolved at full Council Meetings, including reference to the power used under the Finance section of Agenda and Finance report monthly.	Existing procedures adequate
Minutes/Agendas/ Notices Statutory Documents`	Accuracy and legality	L	Minutes and Agenda are produced in the prescribed manner by the Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting.	Existing procedures adequate.
	Business conduct	L	Agenda displayed according to legal requirements. Business conducted at Council meetings should be managed by the Chair.	Members adhere to Code of Conduct

Members interests	Conflict of interests Register of members interests	L L	Declarations of interest by members at Council meetings as a standing order on the agenda. Register of members interest's forms reviewed regularly. Register of members interest's form available on Parish Council website.	Existing procedures adequate. Members take responsibility to update register.
Maintenance	Inferior performance of assets or amenities	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for any repair is actioned/authorised in accordance with the correct procedures of the Parish Council. Assets are insured.	Existing procedures adequate Current playground equipment taken out of service as unsafe. Awaiting outcome of grant application
Election Costs	The need to pay for an election when seats are contested	L	Council has adequate reserves to cover the cost of an election. A budget item will be allocated each election year	Review When Necessary
Keeping Council records - Paper	Loss through theft, fire or damage	L	The Parish Council records are stored at the home of the Clerk. Records include historical correspondences, minutes, insurance, bank records. The documents are stored in a locked office	Damage (apart from fire) and theft is unlikely and so provision is adequate.
Keeping Council records - Electronic	Loss through theft, fire or damage or corruption of computer	L	The Parish Council's electronic records are stored on the Council laptop held with the Clerk at his home, on Cloud Backups of electronic data are made at regular intervals.	Existing procedures considered adequate Fire proof bag to be purchased

RISK SCHEDULE				
ITEM	FREQUENCY	LAST REVIEW	NEXT REVIEW	COMMENTS / ACTIONS
Asset Inspection: Park including furniture, gates and play equipment Allotment Noticeboards Benches/ village sign/bus stop/grit bin Parish Owned Trees Defibrillators	Monthly by (named Councillor) yearly (Clerk) Monthly by (named Councillor) Quarterly (Clerk) Included in park check Monthly (named councillors)			Records kept securely at Clerks Address Information left with equipment any issues reported to WLDC with whom contract is held.
Parish Council Insurance including: Public Liability Employers Liability Fidelity Guarantee Personal Accident Fixed Assets	Annual Annual Annual Annual Annual			

Financial Matters				
Banking Arrangements	Annually			
Insurance Providers	Annually			
VAT Returns	Annually			
Budget Agreed	Annually			
Precept Requested	Annually			
Bank Reconciliation	Monthly			
Budget Monitoring	Monthly			
Salary Review	Annually			
Internal Audit	Annually			
Internal Controls	Annually			
Financial Regulations	Annually			

Dated approved

review date

SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

24/23a

1/3

**ACCOUNTING STATEMENTS
FOR THE PERIOD 01/04/2023 - 29/02/2024**

EXPENDITURE

EXPENDITURE 2023/24

ITEM	ADMINISTRATION/ GENERAL	BUDGET 23/24	ACTUAL APR-SEPT 23	ACTUAL OCT 23	ACTUAL NOV 23	ACTUAL DEC 23	ACTUAL JAN 24	FEB 24	MAR 24	TOTAL £	VARIANCE £
1	Clerks' Wage	3,944.30	1,987.78	322.64	436.67	471.16	278.24	278.24		3,774.73	169.57
2	Working from home a/l	312.00	156.00	26.00	26.00	26.00	26.00	26.00		286.00	26.00
3	Expenses	127.50	94.83	4.88	0.00	9.24	4.50			113.45	14.05
4	Travel	0.00	0.00	0.00	0.00	0.00				0.00	0.00
5	Clerk Training	77.04	0.00	20.72	0.00	25.68	25.68			72.08	4.96
6	LALC Annual Training Scheme	120.00	96.00	0.00	0.00	0.00				96.00	24.00
7	Councillor Training	100.00	0.00	60.00	0.00	0.00				60.00	40.00
8	Councillor Expenses	60.00	16.20	0.00	0.00	0.00				16.20	43.80
9	IT	287.44	0.00	0.00	191.98	0.00				191.98	95.46
10	Laptop	175.00	0.00	0.00	175.00	0.00				175.00	0.00
11	Publishing	150.00	0.00	0.00	0.00	0.00				0.00	150.00
12	Hall Hire	288.00	162.00	20.00	20.00	20.00	20.00	20.00		262.00	26.00
13	Liability insurance	437.00	437.00	0.00	0.00	0.00				437.00	0.00
14	LALC Membership	174.13	0.00	0.00	0.00	0.00				0.00	174.13
15	ICO	40.00	0.00	0.00	35.00	0.00				35.00	5.00
16	Internal Audit	200.00	0.00	0.00	0.00	0.00				0.00	200.00
17	Unity Bank Charges	42.00	0.00	0.00	0.00	14.67				14.67	27.33
18	Grants & Charity Donations	220.00	0.00	0.00	0.00	0.00				0.00	220.00
	SUB TOTAL	6,754.41	2,949.81	454.24	884.65	566.75	354.42	324.24	0.00	5,534.11	210.97
	VILLAGE MAINTENANCE SPENDS	BUDGET 23/24	ACTUAL APR-SEPT 23	ACTUAL OCT 23	ACTUAL NOV23	Dec-23	JAN 24	FEB 24	MAR 24	TOTAL	VARIANCE
19	Grass Cutting	1197	958.50	79.80	0.00	0.00	0.00	0.00		1,038.30	£158.70
20	Grounds Person	1,086.00	1,086.00	0.00	0.00	0.00	0.00	0.00		1,086.00	£0.00
21	Defibrillators	200.00	100.00	0.00	0.00	0.00	0.00	0.00		100.00	£100.00
22	Anglian Water	40.00	29.75	0.00	0.00	17.51	0.00	0.00		47.26	-£7.26
23	Community Speed Reduction	4,500.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	£4,500.00
	SUB TOTAL	7,023.00	2,174.25	79.80	0.00	17.51	0.00	0.00	0.00	2,271.56	4,751.44
	TOTAL EXPENDITURE	13,777.41	5,124.06	534.04	884.65	584.26	354.42	324.24	0.00	7,805.67	£4,962.41

SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

**ACCOUNTING STATEMENTS
FOR THE PERIOD 01/04/2023 - 29/02/2024**

RESERVES

	BUDGET 23/24	ACTUAL APR-SEPT 23	ACTUAL OCT 23	ACTUAL NOV23	ACTUAL DEC 23	ACTUAL JAN 24	FEB 24	MAR 24	TOTAL	CARRY FORWARD
CONTINGENCY RESERVES										
24 3 month operating costs	1539.061	0.00	0.00	0.00	0.00	0.00			0.00	£1,539.06
25 Park Parish Repairs	750	0.00	0.00	0.00	0.00	0.00			0.00	£750.00
SUB TOTAL	2,289.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,289.06
EARMARKED RESERVES										
26 Elections	2,600.00	116.28	0.00	0.00	0.00				116.28	£2,483.72
27 Defibrillators (replacement)	100	0.00	0.00	0.00	0.00				0.00	£100.00
28 Laptop (replacement)	100	0.00	0.00	0.00	0.00				0.00	£100.00
29 Printer (replacement)	30	0.00	0.00	0.00	0.00				0.00	£30.00
30 Earmarked CILS	4,016.56	0.00	0.00	0.00	0.00				0.00	£4,016.56
31 Park Charity *	12,712.47	0.00	0.00	0.00	0.00				0.00	£12,712.47
32 CILCA	0.00	0.00	0.00	0.00	0.00				0.00	£0.00
33 Comminity	400.00	0.00	0.00	0.00	0.00				0.00	£400.00
SUB TOTAL	19,959.03	116.28	0.00	0.00	0.00	0.00	0.00	0.00	116.28	19,842.75
TOTAL RESERVES	22,248.09	116.28	0.00	0.00	0.00	0.00	0.00	0.00	116.28	22,131.81

TOTAL	36,025.50	5,240.34	534.04	884.65	584.26	354.42	324.24	0.00	7,921.95	TOTAL SPEND
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SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

ACCOUNTING STATEMENTS

FOR THE PERIOD 01/04/2023 - 29/02/2024

3/3

INCOME

Income	BUDGET 23/24	ACTUAL APR-SEPT 23	ACTUAL OCT 23	ACTUAL NOV 23	ACTUAL DEC 23	JAN 24	FEB 24	MAR 24	TOTAL
Precept	12,139.00	12,139.00	0.00	0.00	0.00	0.00	0.00		12,139.00
CIL Payments	0.00	97.47	0.00	0.00	0.00	0.00	0.00		97.47
Allotment Rent	30.00	0.00	0.00	30.00	0.00	0.00	0.00		30.00
** VAT Reclaim	566.49	566.49	0.00	0.00	0.00	0.00	0.00		566.49
Bank Interest	0.00	11.97	2.92	0.00	0.00	0.00	0.00		14.89
* Park Charity Funds	0.00	0.00	0.00	0.00	0.00	2,189.64	10,522.83		12,712.47
Grants from local authorities	0.00	175.00	0.00	0.00	3,500.00	0.00	0.00		3,675.00
TOTAL INCOME	12,735.49	12,989.93	2.92	30.00	3,500.00	2,189.64	10,522.83	0.00	29,235.32

SUMMARY

Summary - Income

	£
Opening Balance (cash at bank)	5,761.42
Income to date	29,235.32
TOTAL	34,996.74

Summary - Outgoing

Expenditure to date	7,805.67
Spend from reserves to date	116.28
TOTAL	7,921.95

Summary - cash at bank

Allocated Reserves Balance 2023/24	22,131.81
Available spend (funds minus reserves)	4,942.98
Closing Bank Balance 29 Feb 2024	27,074.79

* Park Charity Funds

	£	
Cash at bank	10,140.79	Chq from Lloyds paid 16 Feb 2024
PayPal (donations)	382.04	Funds to Unity 13 Feb 2024
Fundraising	1,689.64	Cash paid into Unity
Donation from PC	500	26 Jan 2024
TOTAL	12,712.47	

Accounting activities for the period 01/04/2023 - 29/02/2024

Presented at the meeting held on 4 March 2024

SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

PAYMENT RECEIPT
PARK FUNDS

Date: 26/01/24

Description Park Fundraised cash and donations – paid into PC Unity Account (in reserves for Park

Amount: £2,189.64

Date: 13/02/24

Description Park Fundraised PayPal donations – paid into PC Unity Account (in reserves for Park)

Amount: £382.04

Date: 16/02/24

Description Park Funds Lloyds – paid into PC Unity Account (in reserves for Park)

Amount: £10,140.79

TOTAL £12,712.47

Previous to the above dates, funds were not included in the PC bank account

Authorised as a true record at Council Meeting: 4 March 2024

Minute ref:
24/23 b

Signed:

Print name:

SOUTH KELSEY AND MOORTOWN PARISH COUNCIL

Schedule of Payments – 4 March 2024

24/23c

Accounts payable for approval:

Invoice No.	Invoice Date	Payment/ Due date	Payee	Description of Payments	Nett £	VAT £	Total £
1	05/01/24	01/04/24	Lincolnshire Association of Local Councils	Annual Subscription April 2024 – March 2025 Set up payment for 1 Apr-24	186.86	0.00	186.86
2	05/01/24	01/04/24	Lincolnshire Association of Local Councils	Annual Training Scheme April 2024 – March 2025 up to 500 electorate Set up payment for 1 Apr-24	110.00	22.00	132.00
3	09/01/24	ASAP	West Lindsey District Council	Defib Maintenance Service South Kelsey Village Hall 2023-224	83.33	16.67	100.00
4	09/01/24	ASAP	West Lindsey District Council	Defib Maintenance Service Moortown Skipworth Arms 2023-24	83.33	16.67	100.00
5	12/01/24	ASAP	RoSPA Play Safety Limited	Annual Inspection Village Playground Jan-2024	260.00	52.00	312.00
6	14/01/24	ASAP	HP Inc UK Limited	HP Instant Ink x2 £4.49 Jan & Feb 2024 Reimbursement to Clerk	7.48	1.50	8.98
7	06/02/24	ASAP	A J Williams	Tree trimming 15 Jan-24	120	24	144.00
8	19/02/24	ASAP	G Andrews reimbursement	Flyers x300 event 16 March 2024	32.43	0.83	33.26
9	20/02/24	ASAP	Lincolnshire Association of Local Councils	Instant Print			
				Internal Audit 2023/24	160	32	192.00
10	04/03/24	25/03/24	G Andrews	Overtime Payments for payment with Mar-24 wages	£115.16	£0.00	115.16

Contractual Payments

In accordance with the Financial Regulations item 5.6

Invoice No.	Invoice Date	Payment date	Payee	Description of Payments	Nett £	VAT £	Total £
11	27/01/24	27/01/24	G Andrews	Clerk's Wage & WFH PP10: Basic £278.24 Training £25.68 Exps WFH £26, £4.50 mileage Training & mileage auth. 08/01/24	303.92	0.00	334.42
12	26/02/24	26/02/24	G Andrews	Clerk's Wage & WFH PP11: Basic 21.67hrs £278.24 WFH Exps £26	278.24	0.00	304.24

Payments made - to be ratified

In accordance with the Financial Regulations item 5.6

Invoice No.	Invoice Date	Payment date	Payee	Description of Payments	Nett £	VAT £	Total £
13	30/01/24	06/02/24	South Kelsey Village Hall	Room Hire 8 Jan 24 2.5 hours x 8	20	0.00	20.00

Contractual payments authorised per the List of Contractual Payments, 8 January 2024 in accordance with the Financial Regulations item 5.6

Accounts payable/paid are approved for settlement

Signed: _____

Council meeting dated: 04 March 2024

Ref: 24/23c

South Kelsey and Moortown Parish Council

Assets information

Street furniture						
Description	Location	Date purchased	Asset value	Replace/insurance value	Image ref	Notes
1 bench	Cross roads Moortown	unknown		£600.00		
1 bench	Brigg Rd South Kelsey	unknown		£600.00		
1 bench	South Kelsey Park Waddingham Road	2023	£500.00	£600.00		
Village sign	Cross roads Moortown	2003	Donations from Moortown residents	£2500.00		
Rubbish bin	South Kelsey Park Waddingham Road	unknown	£50.00	£150.00		
Parish notice board.	Waddingham Road South Kelsey	2021	£1201.60	£800.00		
2 wooden planters	Cross roads Moortown	2003	£0	£150.00 each		Both are rotten and need to be replaced
Deliberators	Outside Skipworth Arms Pub, Station Road Moortown. Village Hall		Donations	£1000.00 each		Replacement cost built in to budget

	Thornton Road South Kelsey					
Grit bin	Cemetery corner South Kelsey	Nov 2012	Through grant from WLDC	£300.00		
Buildings						
Description	Location	Date purchased	Asset value	Replace/insurance value	Image ref	Notes
Bus Stop	Cross roads Moortown	unknown	£0			Currently whole base/structure is sinking backwards
Play equipment						
Description	Location	Date purchased	Asset value	Replace/insurance value	Image ref	Notes
2 flat seat swings	South Kelsey Park Waddingham Road	unknown	£0			Taken out of service due to unsafe condition Grant application for replacement ongoing
2 Baby swings	South Kelsey Park Waddingham Road	unknown	£0			Taken out of service due to unsafe condition Grant application for replacement ongoing
1 climbing frame	South Kelsey Park Waddingham Road	unknown	£0			Taken out of service due to unsafe condition Grant application for replacement ongoing
1 small double slide	South Kelsey Park Waddingham Road	unknown	£0			Taken out of service due to unsafe condition Grant application for replacement ongoing
Goal Post	South Kelsey Park Waddingham Rd	April 2017	££411	£450.00		Only 1 post no net
Wooden fencing	South Kelsey	unknown	£0			Needs replacing as rotten in places

	Park Wadingham Road					Currently seeking replacement cost/funding
Single metal hand gate and posts	South Kelsey Park Waddingham Rd	unknown		£500.00		Needs repairing/replacing as posts are leaning towards each other causing issues with shutting the gate
Metal farm gates for tractor access	South Kelsey Park Waddingham Rd	unknown		£500.00		
Trees various	South Kelsey Park Waddingham Rd	unknown		Would be replaced through applying to woodland trust		
Land						
Description	Location	Date purchased	Asset value	Replace/insurance value	Image ref	Notes
Allotment ¼ acre	Brigg Road South Kelsey	unknown	Rent per year	£3,750.00 Based on £15,000 per acre		
Park In trust	Waddingham Road South Kelsey	Given to residents of south Kelsey in trust to Parish Council May 1922	£0	£60,000 Approx. based on current cost of £15,000 per acre		Currently held as a charitable trust, with parish councilors as trustees.
Office equipment						
Description	Location	Date purchased	Asset value	Replace/insurance value	Image ref	Notes
Laptop	Held by the Clerk	2023	£175.00 refurbished	£500.00		Replacement cost built in to budget
Printer	Held by the Clerk	2022	£160	£200.00		Replacement cost built in to budget



Internal Audit Report

This audit report is to read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return.

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the council through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of a council to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.

Council:	South Kelsey and Moortown Parish Council
Internal Auditor:	Cathryn Nicoll
Year Ending:	March 2024
Date of Report:	29 December 2023

Lincolnshire Association of Local Councils Internal Audit Report

To the Chairman of South Kelsey and Moortown Parish Council

I have examined council business including policies, agendas and minutes, accounting and financial statements and other documents relevant to this audit.

The Clerk/RFO is comparatively new into post and during the time of her employment has worked hard to get to grips with the complexities of the work of a Parish Council Clerk/RFO. The Clerk is working through a number of issues to bring the Council into line with current legislation etc. Splendid work is being done - both by the Clerk and the "new Council" which took office in May 2023. I look forward to visiting again to complete the AGAR process at the end of the financial year.

Key Governance Review

- Policy documents are up to date and have been appropriately reviewed.
- Not sure if a Safeguarding Children Policy is needed but this would be a view taken by the Council.
- A Publication Scheme is needed.

Accounting

- Accounting is now well managed.
- An adequate internal audit was not conducted for the 2022/23 financial year. LALC now engaged to complete this for the current year.
- Bank charges are currently being paid.

Allotments

- There is currently one village allotment used by one family for a great number of years; a private arrangement has been in place. Work is in progress to rationalise this situation. The rent is £30 pa which is included with the main account.

Charities

- There is currently a Charity in respect of the village "park" however there seems to be a lack of information regarding this. It is not known for certain whether reports have been forwarded to the Charity Commission in a timely manner, if at all. A working party has been formed to investigate and to de-register if possible. It is not known where the Governance document or deeds to the land are.

Transactional checks

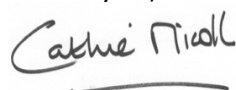
- Three transactional checks were carried out and confirmed that these were correctly managed.

General

The following suggestions/recommendations are made:

- Insurance information should be uploaded to the website.
- A Publication Scheme should be adopted and uploaded to the website - see the Information Commissioners website for a model document - [Publication Scheme](#)
- An up-to-date risk register showing RAG ratings (red, amber, green) should be produced.
- Investigate Clerk/RFO holding a credit card in the name of the Council to negate spending on personal cards.
- Investigate changing banks to negate bank charges.
- Bank statements should be "signed off" at meetings to confirm bank reconciliation.
- Two councillors should initial invoices to confirm payment authorised, cheque stubs should also be initialled if this method of payment is used.
- Minutes should be page numbered sequentially and each page signed by the chair of the meeting.
- Five years of agendas/minutes and accounts should be posted to website. The "links" to the financial information do not appear to be working correctly.
- The Clerk should be using Council equipment (laptop etc) for Council work and not personal equipment.
- External hard drive should be provided for "backing-up" the Council laptop.
- Waterproof/fireproof storage for essential documents and external hard drive should be provided.

Thank you, Gina for your hospitality and meeting with me to complete this audit.



Cathryn Nicoll
Internal Auditor - Lincolnshire Association Local Councils

Date: 20 January 2024



Lincolnshire Association of Local Councils

Internal Audit Checklist 2023/24

Name of Parish or Town Council	South Kelsey and Moortown		
Parish Council website	https://south-kelsey-moortown.parish.lincolnshire.gov.uk		
Name of internal auditor	Cathryn Nicoll		
Date of audit	Intermediate Audit 12 January 2023.		
Type of audit (Please tick)	Intermediate	<input checked="" type="checkbox"/>	Year-end (including AGAR)
Council contact information	Name	Email	
Clerk	Gina Andrews	clerk@southkelseyandmoortownparishcouncil.gov.u	
RFO* if different			
Chairman*	Tina Wiles	contact via Clerk/RFO	
Electorate	481	Total number of seats	8
Quorum	3	Number of councillor vacancies	4
Precept Demand 2023/24	£12,139	Gross budgeted Income	£17,522.85
Date of most recent audit		Date of next audit agreed with Clerk	
	Y/N	Comments	
Has the internal auditor seen previous audit reports including the most recent?	N	Not used LALC previously. Existing clerk has not seen anything.	
Is there evidence that previous internal and external audit reports have been acted upon?	N	No report provided or available	

Key governance review		Y/N	Comments & recommendations	Risk ⁱ		
				Low	Med	High
1	Standing Orders (tailored and reviewed)	Y	Approved and adopted October 2022 Amendments approved and adopted June 2023 Next Review June 2024	X		
2	Financial Regulations* (tailored and reviewed)	Y	Adopted August 2023	X		
3	Terms of reference (committees / working groups)	Y	Personnel committee only	X		
4	Councillors' Code of Conduct*	Y	Adopted November 2021	X		
5	Complaints procedure* (tailored and reviewed)	Y	Reviewed August 2023	X		
6	Insurance Cover <ul style="list-style-type: none"> Reviewed annually Certificate(s) viewed & valid Employees' Liability Cover in place and published* Public Liability Cover Employees' Fidelity Guarantee Councillors' ages reviewed and recorded Other e.g. vehicles, assets, equipment, volunteers ... 	Y	To be uploaded to website	X		
7	Council contact details available online	Y	Contact details for Clerk only Councillors to be contacted via Clerk	X		
8	Up to date employment contracts for all staff	Y		X		
9	Publication scheme in place*	?	Clerk to investigate this - not sure if anything is in place.		X	
10	GDPR policies in place* <ul style="list-style-type: none"> Record Retention Schedule Data Breach Assessment Process for dealing with a Subject Access Request Security Compliance Checklist 	Y	Reviewed/adopted September 2024	X		
		Y	Reviewed/adopted July 2023	X		
		Y	Reviewed/adopted July 2023	X		
		Y	Reviewed/adopted July 2023	X		
11	Arrangement for inspection of public records adequate*	Y		X		
12	External audit report published by 30 Sept (if relevant)*	Y	Certificate of Exemption 5 June 2023	X		

Transparency		Y/N	Comments & recommendations	Risk		
				Low	Med	High
13	End of year accounts published by 1 July*	Y		X		
14	Annual Governance statement published by 1 July* <ul style="list-style-type: none"> Correctly claimed exemption from audit (if relevant) 	Y	Certificate of Exemption 5 June 2023	X		
15	Internal audit report published by 1 July*	N	No adequate internal audit carried out for 2022/23. LALC now engaged for future audits.	X		
16	Agendas and meeting papers published within three clear days*	Y	Assume this happens	X		
17	Past 5 years of annual returns available online*	N	The links do not appear to be working correctly.		X	
18	Asset register published by 1 July*	N	A list of equipment etc handed to clerk but not dated. Clerk currently working to provide correct information.			X
Councils under £25K turnover and over £200K (Best Practice for those under £200K):						
19	All items of expenditure above £100 published by 1 July (over £500 for larger)	Y	Shown on minutes - Finance training attended by Clerk/RFO.	X		
20	Councillor responsibilities published by 1 July	Y	For play park inspections only	X		
21	Draft minutes published within one month of the meeting	Y	Assume this happens	X		
Councils over £200K turnover:		n/a				
22	Senior officer salaries published*					
23	Data on issues important to local people (e.g., parking, grants)*					
24	Procurement information over £5,000 published*					

Accounting		Y/N	Comments & recommendations	Risk		
				Low	Med	High
25	Cashbook maintained and up to date	Y		X		
26	Arithmetically correct (checks / balance)	Y		X		
27	Evidence of internal control	Y	All councillors can view and authorise payments	X		
28	VAT* • evidence of recording • evidence of reclaiming	Y		X		
29	All payments supported by authorised, minuted invoices	Y		X		
30	s.137* • Recorded separately within accounts • Within legal threshold limits for the current year • Spend in accordance with legislation	N	No section 137 payments made	X		
31	Payments made in accordance with Financial Regulations • Cheques • Online banking • BACS • Direct Debit • Credit or debit cards • Other payments	Y	Clerk's personal credit cards being used.	X		

Budget		Y/N	Comments & recommendations	Risk		
				Low	Med	High
32	Annual budget in support of precept approved by full council*	Y		X		
33	Precept demand properly minuted*	Y		X		
34	Earmarked reserves reviewed	Y		X		
35	Budget is monitored regularly with variances reported to council in line with Financial Regulations • Variances from budget explained	Y		X		

Income control		Y/N	Comments & recommendations	Risk		
				Low	Med	High
36	Income properly recorded and banked promptly	Y		X		
37	Precept income received in bank account	Y		X		
38	Effective security of cash and cash transactions	Y		X		
39	Effective security of card transactions	N	No cards	X		

Bank reconciliation		Y/N	Comments & recommendations	Risk		
				Low	Med	High
40	Regular bank statement reconciliation	Y		X		
41	Balancing entries (adjustments) explained	Y		X		
42	Bank mandate up to date • Evidence of signatories	Y		X		

Petty cash		Y/N	Comments & recommendations	Risk		
				Low	Med	High
43	Petty cash account used/authorised	N	No petty cash held	X		
44	Petty cash spending supported by VAT receipt(s)					
45	Petty cash reported to Council					
46	Petty cash float reconciled/reimbursed					
47	Other					

Year-end process		Y/N	Comments & recommendations	Risk		
				Low	Med	High
48	Accounting according to • Income and expenditure • Receipts and payments	Y		X		
49	Bank statements reconcile to ledger	Y		X		
50	Robust audit trail evident	Y		X		

51	Debtors and creditors recorded	Y		X		
52	Other					
Asset control		Y/N	Comments & recommendations	Risk		
				Low	Med	High
53	Register of assets* • Exists • Reviewed • Up to date	N	Currently being worked on			X
54	Assets inspected and Health & Safety issues considered* • Play equipment • Street furniture • Fire safety • Defibrillators • Other	N	This situation is being rectified.			X

Risk management		Y/N	Comments & recommendations	Risk		
				Low	Med	High
55	Risk Register / Management scheme in place	N	Nothing in place - being worked on			X
56	Annual risk assessment undertaken as a minimum	N				X
57	Financial controls and procedures documented	Y		X		
58	Regular financial reporting to Council in line with Financial Regulations	Y		X		
59	Reporting of bank balances minuted	Y		X		
60	Grants ratified and minuted according to policy	N	No evidence of grants being awarded	X		
61	Evidence of unusual activity from minutes	N		X		

General		Y/N	Comments & recommendations	Risk		
				Low	Med	High
62	General Power of Competence • Council eligible • General Power of Competence adopted/ up to date	N	Something maybe for the future.	X		
63	Back up of files adequate	N	Plans in place			X
64	Storage of files (paper and electronic) adequate	N			X	
65	Local Council Award Scheme • Foundation	N				

	<ul style="list-style-type: none"> • Quality • Quality Gold 					
66	Website Accessibility Statement published online*	Y		X		

Proper Process / Practice		Y/N	Comments & recommendations	Risk		
				Low	Med	High
67	Employee posts properly recorded/ correct job descriptions <ul style="list-style-type: none"> • Proper Officer (Clerk) • RFO • Deputy Clerk • Admin assistant • Site staff • Other 	Y	For Clerk/RFO only - no other staff.	X		
68	List of Members' interests* <ul style="list-style-type: none"> • displayed on website • reviewed regularly 	Y		X		
69	Declarations of acceptance of office* <ul style="list-style-type: none"> • New Councillor • Chairman 	Y		X		
70	Co-options according to policy	Y		X		
71	Agenda documents correct	Y		X		
72	Minutes correct / signed*	N	Page numbering and signing each page needed - to be effected from 1 January 2024		X	
73	Council-owned email address account in place	Y		X		
74	Purchase order system used/correct	N	Not used	X		
75	Purchasing authorised in line with Financial regs / limits	Y	All go to full council	X		
76	Council operating within legal powers* <ul style="list-style-type: none"> • Legal powers identified in minutes 	Y		X		

77	Delegation to officers or committees <ul style="list-style-type: none"> • Scheme of delegation • Limits set out in financial regulations and / or standing orders; • adhered to; • reported adequately 	Y	Safeguarding Policy - chair named contact	X		
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Payroll & HR		Y/N	Comments & recommendations				Risk		
							Low	Med	High
78	Written statement of particulars for all staff from day one (April 2020 onwards)*	Y	Clerk/RFO only member of staff				X		
79	Proper procedures for payroll, PAYE & NI*	Y					X		
80	Is payroll inhouse or external provider used?	Y	In-house	X	External				
81	PAYE & NI payments verified	Y	None - below limits				X		
82	Approval of salaries and increments	Y	Automatically gets increment each year + any statutory increases.				X		
83	Approval of expense claims	Y					X		
84	Minimum wage threshold met	Y					X		
85	HR procedures and policies adopted / reviewed	Y	Maybe need extending				X		
86	Training policy and record staff /elected Members	Y					X		
87	Qualified Clerk <ul style="list-style-type: none"> • CiLCA 2015 or later • Level 4 Community Governance or higher 	N	Maybe something for the future				X		
88	Annual appraisals undertaken	Y					X		
89	Job description up to date / reviewed	Y					X		
90	Health and safety of staff workstation & PC equipment undertaken * <ul style="list-style-type: none"> • Display Screen Equipment 	N	Plans to include this					X	
91	Adequate Pension provision in place	N	LGPS	Tick		X			

	More investigation needed regarding this	NEST				Tick			
		Other				Identify			
	• Automatic Enrolment for Staff*	Y		N		DD/MM/YYYY			
	• Opt Out Evidenced*	Y		N		DD/MM/YYYY			
	• Declaration of Compliance*	Y		N		DD/MM/YYYY			
	• Redeclaration of Compliance	Y		N		DD/MM/YYYY			

Transaction spot check

Check number	1	2	3	4	5	6
Ledger date	30/09/23	06/10/23	01/12/23			
Item / budget heading	Hire hall for mtgs	Neighbourhood Planing training	Salary - November 2023			
Reference / Cheque number	717	13/11/23 BACS	BACS			
Order minute reference	Ongoing booking for Village Hall for year	155/23	167/23 d			
Delivery evidence	Y	Y	Y			
Payment minute reference	142/23	15/11/23	167/23 d			
Invoice value	20.00	60.00	462.67			
Minute value	20.00	60.00 inc VAT	462.67			
Payment value	20	£60.00	462.67			
Statement value	N/A	N/A	N/A			
Timely payment	Y	Y	Y			
VAT recorded	N/A	Y	N/A			
S137 recorded in ledger	N/A	N/A	N/A			
S137 minuted	N/A	N/A	N/A			
Notes						

Appendix: Additional Areas for Audit (Council Specific)

	Allotments	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
A1	Income for allotment rentals balance	?	Paid into general account. No separate account. Low payment £30 pa	X		
A2	Fees charged in accordance with approved rates	?	Private arrangement in place for years. New agreement compiled by Chair. Work in progress.	X		
A3	Up to date occupancy details kept and securely retained	Y		X		
A4	Agreements/licences issued to all plot holders	Y		X		
A5	Other	n/a				

	Burials	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
B1	Cemetery accounts balance					
B2	Fees charged in accordance with approved rates					
B3	All interred ashes have certificates of cremation*					
B4	Permits properly documented and stored*					
B5	Cemetery regulations adopted and up to date					
B6	Registers of burials and purchased graves completed correctly and stored safely*					
B7	Burial certificates issued correctly					
B8	Green slips returned appropriately to Registrar					
B9	Legible cemetery burial plan up to date* • backed up if appropriate					
B10	Business rates exemptions correctly applied					

	Charities	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
C1	Accounted for separately		See separate notes on Audit Report.			
C2	Independently audited*					
C3	Returns filed within legal time limits*					

	Community buildings	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
Cb1						
Cb2						
Cb3						

	Markets	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
M1	Income for stall hire balances					
M2	Fees charged in accordance with approved rates					
M3	Up to date occupancy details kept and securely retained					
M4	Statutory records kept / stored safely					
M5	Agreements/licences issued to all stall holders					
M6	Other					

	Other	Y/N	Comments & Recommendations	Risk		
				Low	Med	High
O1						
O2						
O3						

Endnotes

High and medium risk items may lead to the internal auditor stating that the Council does not comply with one or more assertions on the AGAR form at the end of the financial year.

High risk – these items should be dealt with as a **high priority** because they may affect one or more of the following – statutory and must be done, high financial risk which could reveal the council to losses, not compliant with Proper Practices in the Practitioners' Guide, high risk of reputational damage, failure to comply may lead to penalties, prosecution or legal action.

Medium risk – these items need to be improved to meet one or more of the following - statutory requirements, support internal control, reduce the risk of financial loss and reputational damage, improve governance, improve compliance with proper practices in the Practitioners' Guide, and to improve procedures that should be in place.

Low risk – these items are usually **best practice** to improve governance, internal control, transparency, efficiency and effectiveness.

*-Asterisked items are statutory requirements and should be in place where applicable.