

# MELDON PARISH COUNCIL

Clerk: Miss Dee Smith

Email: [meldonparishcouncil@gmail.com](mailto:meldonparishcouncil@gmail.com)

## NOTICE OF MEETING

Dear Councillor

You are hereby summoned to attend the meeting of the Parish Council to be held in the Dyke Neuk, Meldon at 7.30pm on Wednesday 10<sup>th</sup> April 2024 for the purpose of transacting the following business. Members of the public and press are invited to attend.

## AGENDA

1. Chairman's Announcements

2. Apologies for Absence

3. Declarations of Interest

Members are requested to advise Council of any Declarations of Interest appertaining to the following agenda items.

4. Public Participation Time

Members of the public present may address the Council at this point on the agenda. The Council reserves the right to respond or debate the issue at a later date.

A presentation on the Northumberland County Council Tree Planting Scheme will be given.

5. Police Update

6. Northumberland County Councillor Update

7. Minutes of the Meeting of Council held on 6<sup>th</sup> February 2024

To approve the above minutes of the Meeting held on 6<sup>th</sup> February 2024 (see appendix A).

8. Matters arising from previous Council meetings

To discuss any matters arising from previous meetings that are not listed on this agenda.

9. Parish Council Vacancies

Members are advised that there are currently two vacancies on the Parish Council however, one of the vacancies is still within the 14 days notice period, which ends on 23<sup>rd</sup> April 2024.

Members are asked to consider co-option for the first vacancy.

10. Town and Country Planning Act 1990

There are no planning applications to consider on this occasion.

11. Financial Matters

a. Members are provided, for information, with a payments & receipts list and budgetary report up to 31<sup>st</sup> March 2024 (see appendices B & C).

b. Members are asked to consider the following Year End Policies and Procedures:

- Internal Audit Policy (see appendix D);
- Financial Risk Assessment (see appendix E);
- Review of Effectiveness of Internal Audit (see appendix F).

12. Defibrillator – Molesden

A verbal update will be given on the night.

13. Highways

To discuss any highways issues raised at the meeting.

14. Environmental & Climate Change Issues

A verbal update will be given on the night.

15. Pigdon Update

An update will be given on the night.

16. Any Other Urgent Business

Members are asked to consider any other urgent business.

17. Date & Time of Next Meeting

The next meetings (Annual Assembly and Annual Meeting) will take place on Wednesday 8<sup>th</sup> May 2024.

Yours sincerely

Miss Dee Smith  
4<sup>th</sup> April 2024

**MELDON PARISH COUNCIL**

**DRAFT MINUTES OF MEETING HELD ON  
WEDNESDAY 6<sup>TH</sup> FEBRUARY 2024  
AT 7.30PM IN DYKE NEUK, MELDON**

**Present:**

**Councillors:** G Sanger (Chairman)  
A Taylor  
A Frankland  
F Bowles  
J Garnett

**Clerk:** Miss D Smith

**Apologies:** Cllr R Johnson  
H Waddington  
A Lloyd

Northumberland County Council (NCC) Councillor Glen Sanderson.

One member of the public was also in attendance.

70. **Chairman's Announcements**

The Chairman welcomed everyone present.

71. **Declarations of Interest**

There were no declarations of interest on this occasion.

72. **Public Participation Time**

There were no public questions on this occasion.

73. **Report from the Police**

There was no police update on this occasion and no update email has been received.

**RESOLVED**

The Clerk to chase up the update email.

74. Report from the County Councillor

NCC Councillor Sanderson was not present on this occasion.

The Clerk gave the following update:

- NCC are a month away from the budget meeting. A public consultation is taking place online. No cut backs to front line services.
- Work on the Northumberland train line is continuing and 3 out of the 6 stations should be open in late summer 2024. There will be 2 trains running every hour.
- Town Deals are ongoing.
- Levelling money has been received for Blyth (£100m) and Ashington (£30/40m) • 95% schools in Northumberland scoring good or outstanding with Ofsted.
- Super school being built in Seaton Valley with another planned for Amble. • Free car parking continuing in towns.
- The Climate Change Action Plan is being refreshed.
- Ongoing work to potholes in the county. £23m grant has been received from the Government but NCC need to find another £7m for C and U class roads and pavements.

75. Minutes of the meetings held on 8<sup>th</sup> November 2023

- (i) Members were asked to approve the draft minutes of the above meeting.

**RESOLVED**

That the above minutes, a copy of which has been previously circulated to each member, be approved and signed as correct by the Chairman.

76. Matters Arising

- a. **Min 62 i – Planning application 23/03788/FUL: Paradise Cottage, Throphill, Morpeth NE61 3QN – Demolition of existing mono-pitched side extension and construction of new single storey side extension.** This application has been granted permission.

**RESOLVED**

Information duly noted.

- b. **Min 62 ii – Planning application 23/03813/VARYCO: Land south of Throphill, Hartburn – Variations of conditions 2 (approved plans) and 14 (agricultural building) pursuant to planning permission 17/02677/FUL.** This application has been granted permission.

**RESOLVED**

Information duly noted.

- c. **Min 68 a – Any Other Business – To find out why the barn just before Pigdon coming from Morpeth East has not been screened with native trees as agreed.**

Members are advised that NCC Enforcement have opened an investigation into this matter and will report when the investigation is completed.

**RESOLVED**

Information duly noted.

- d. **Min 68 b – To ask NCC what the Parish Council can and can't do in regards to tree planting.**

At the time of preparation of this agenda, no response has been received.

**RESOLVED**

- i. Information duly noted.
- ii. To invite NCC Tree Officer to the next meeting to discuss tree planting and grants available.

77. Parish Council Vacancies

There is currently one vacancy on the parish council. Cllr Johnson did not attend this meeting therefore, there is now another vacancy.

**RESOLVED**

- a. Information duly noted.
- b. The Clerk to contact NCC advising them of the current vacancy.

78. Town and Country Planning Act 1990

Members were asked to consider the following planning applications:

- a. **23/04495/FUL – Paradise Cottage, Throphill, Morpeth NE61 3QN:** Proposed change of use for part of an existing grazing field by constructing a menage/outdoor equestrian arena for personal use.

**RESOLVED**

Meldon Parish Council does not object to this application, but concerns were raised regarding light pollution in the future.

- b. **24/00212/FUL Land North West of 1 West Molesden, Molesden, Morpeth NE61 3QF:** Change of use from part of existing grazing field by constructing a 20m x 40m menage outdoor equestrian riding arena.

**RESOLVED**

Meldon Parish Council does not object to this application, but concerns were raised regarding light pollution in the future.

Concerns were also raised regarding horse boxes using the entrance/exit to the property as it is on a hilltop and blind bend.

79. Financial Matters

- a. Members were provided with a payments & receipts list and budgetary report up to 31<sup>st</sup> December 2023.

The Clerk advised members that the funds in the current TSB account need to be transferred to the new Unity Trust bank account as soon as possible.

**RESOLVED**

- i. To approve the payments and receipts list and budgetary report.
- ii. A cheque was signed to transfer the funds into the Unity Trust Bank Account.

80. Defibrillator - Molesden

Members were advised that the defibrillator was taken out to be used however, was not needed on this occasion.

**RESOLVED**

Information duly noted.

81. Highways

Members discussed highways issues within the parish.

**RESOLVED**

- i. To contact NCC and chase up previous repairs reported.
- ii. To request a plan of road works for 2024.
- iii. To request that if a pothole/road repair is being carried out, that any other potholes in the same location are also repaired at the same time.

82. Environment & Climate Change Issues  
Members were provided with the Dial Up Dial Down work Councillor Lloyd is currently carrying out.  
**RESOLVED**  
To defer to the next meeting when Councillor Lloyd is in attendance.
83. Pigdon Update  
Councillor Bowles reported that they are still waiting on a date for the new broadband connection. Concerns were raised regarding the times of the road closure on the C144 East Benridge for the current road works. The road is closed from 8am to 4pm on weekdays from 5<sup>th</sup> February to 28<sup>th</sup> February 2024.  
**RESOLVED**  
To ask NCC if the road closure times could be reduced to 9am to 3pm to avoid disruption for local residents going to work and picking up/collecting children from school.
84. Any Other Urgent Business  
Members were advised of the upcoming NCC Spring Conference.  
**RESOLVED**  
Information duly noted.
85. Date & Time of Next Meeting  
The next meeting will take place on Wednesday 10<sup>th</sup> April.

The meeting concluded at 8.30pm.

**FINANCIAL LIST**Payments

<b>Date</b>	<b>Payment Method</b>	<b>Supplier</b>		<b>£ p</b>
09.02.2024	Bacs	Unity Trust	Bank Charges	17.41
21.02.2024	Bacs	HMRC	PAYE Oct to Dec 23	45.00
27.02.2024	Bacs	Miss Dee Smith	Travel expenses 23/24	36.00
27.02.2024	Bacs	Miss Dee Smith	Salary Feb 24	60.00
27.02.2024	Bacs	HMRC	PAYE Jan 24	15.00
25.03.2024	Bacs	Miss Dee Smith	Salary March 24	60.00
25.03.2024	Bacs	HMRC	PAYE Feb 24	15.00
25.03.2024	Bacs	Heath Waddington	Defib Pads	71.94
31.03.2024	Bacs	Unity Trust	Bank charges	18.50

# Appendix C

## MELDON PARISH COUNCIL

### Budgetary Control Report 2023/2024 up to 31.12.2023

	2023/2024	Spend at 31.12.2023		Expected
	Budget	sub-total		turn out
	£	£	£	£
<b>Balance brought forward at 1st April 2023</b>	<b>4,181</b>		<b>6,074.57</b>	
<b>Add Receipts</b>				
Precept 23/24			2,345.00	2,345
	0	0.00		0
<b>Receipts to date</b>				<b>0</b>
<b>Sub-total</b>	<b>4180.65</b>		<b>8,419.57</b>	<b>2,345</b>
<b>Deduct payments</b>				
Clerk's Salary		930.00		
Workplace pension		0.00		
Travel Expenses		36.00		
Administration		0.00		
IT/Website/DPA		110.00		
Insurance		227.06		
Internal Audit fees		70.00		
NALC Subscription		90.92		
Other Subscriptions/minor grants		0.00		
Other grants LGAct 1972 s. 137		500.00		
Election costs		0.00		
Contingencies		0.00		
Projects		587.97		
Defib		2323.90		
Bank charges		35.91		
VAT paid		464.78		
<b>Payments to date</b>		<b>5,377</b>	<b>5,376.54</b>	
<b>Balance in hand per cash book</b>			<b>£3,043.03</b>	<b>2,345</b>
<b>Cash at Bank 31.03.2024</b>			<b>3,043.03</b>	
<b>less unrepresented payments</b>			<b>0.00</b>	
<b>Add income not yet credited</b>			<b>0.00</b>	
Agreed to cash book balance			<b>3,043.03</b>	

#### Notes

Unrepresented Payments	Cheque no.	£ p
		<b>£0.00</b>

Earmarked Balances	b/f	c/f
Commemoration Projects		0.00
Advertising		£1,000.00
Working balance		£2,043.03
<b>Total</b>		<b>3,043.03</b>

Appendix D

**MELDON  
PARISH COUNCIL  
INTERNAL CONTROL POLICY**

*Approved:*

## **1. Scope of Responsibility**

- 1.1 Meldon Parish Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.
- 1.2 In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangements for the management of risk.
- 1.3 The Accounts and Audit Regulations 2015 require smaller authorities, each financial year to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts.

## **2. The Purpose of the System of Internal Control**

- 2.1 The system of internal control is designed to ensure that the Council's activities are carried out properly and as intended. Internal controls are set up by the Clerk who is the Responsible Financial Officer but the Council members must ensure that they have an understanding of those controls and that they are operated effectively.

## **3. Personnel Involved with the Internal Control Environment**

### **3.1 The Council:**

- (i) The Council has appointed a Chairman who is responsible for the smooth running of meetings and for ensuring all of Council's decisions are lawful. The Chairman signs each page of the minutes at the Council meetings.
- (ii) Decisions are made in accordance with Meldon Parish Council's Standing Orders and Financial Regulations, reviewed and approved annually by the Council.
- (iii) The Council meets six times a year and receives a financial statement which it approves at its Council meeting. Payments are made in accordance with Standing Orders and Financial Regulations.
- (iv) The Council reviews its obligations and objectives and approves budgets for the following year at its November meeting. The November meeting approves the level of precept for the following financial year.

- (v) Two members must sign all cheques. The signatories also initial the cheque stubs. The signatories will ensure that the cheque agrees with the amount of the invoice and the payee named on the invoice. The Clerk has authority to make payments via BACS. The Clerk/Responsible Financial Officer may not authorise payments, but a resolution from the Council will agree the receipts and payments made.
- (vi) At the year end, The Chairman shall ensure that the cash book totals are reconciled to the year-end bank statement and shall sign the cash book and the year-end bank statement as evidence of this check.

3.2 The Clerk to the Council/Responsible Financial Officer:

- (i) The Council has appointed a Clerk to the Council who acts as the Council advisor and administrator. The Clerk is the Council's Responsible Financial Officer and is responsible for administering the Council's finances.
- (ii) The Clerk is responsible for the day to day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council's procedures, control systems and policies are maintained.
- (iii) The duties of the Clerk/Responsible Financial Officer are laid down in a job description which is reviewed as and when necessary.
- (iv) The Responsible Financial Officer submits all the requested information to the External Auditor by the required date.

**4. Conduct of the Audit**

- 4.1 An independent internal auditor is appointed and carries out such checks as are needed to satisfy themselves that the internal controls are adequate and working (See appendix 1).
- 4.2 The effectiveness of the internal audit is reviewed annually and the Council agrees to the appointment of the internal auditor. The auditor, who is competent and independent (See appendix 2), is advised of the scope of the work to be carried out.
- 4.3 The report and any recommendations of the internal auditor are presented to the Council and agreed actions are monitored to ensure that they have been carried out and auctioned within the agreed timescale.
- 4.4 The Council seeks and receives appropriate property, legal, insurance and health and safety advice to manage risk (See appendix 3).
- 4.5 All statements etc. must be certified in time for the annual return to be submitted to the external auditor by 30<sup>th</sup> June 2019.

4.6 Members of the Council can ask for any area of the Council's business to be looked at by the internal auditor during inspection.

**APPENDIX 1 – Meldon Parish Council - Internal Audit Checklist**

<b>INTERNAL CONTROL</b>	<b>TEST</b>	<b>COMMENTS</b>	<b>INITIALS</b>
<b>Proper Bookkeeping</b>	Is the cashbook maintained and up to date?		
	Is the cashbook arithmetic correct?		
	Is the cashbook regularly balanced?		
<b>Standing Orders</b>			
	Has the Council formally adopted Standing Orders?		
	Has a Responsible Financial Officer been appointed?		
<b>Payment Controls</b>			
	Are payments in the cashbook supported by invoices etc?		
	Has VAT on payments been identified, recorded and reclaimed?		
	Is s137 expenditure separately recorded and within statutory limits?		
<b>Risk Management</b>			
	Do the minutes record the Council carrying out an annual risk assessment?		
	Is insurance cover appropriate and adequate?		
	Are internal controls documented and regularly reviewed?		
<b>Budgetary Control</b>			
	Has the Council prepared an annual budget in support of its precept?		
	Is actual expenditure against budget regularly reported to Council?		
	Are any significant variances explained?		
<b>Income Controls</b>			
	Is income properly recorded and promptly banked?		

<b>INTERNAL CONTROL Cont.d</b>	<b>TEST</b>	<b>COMMENTS</b>	<b>INITIALS</b>
<b>Income Controls Cont.d</b>	Are security controls over cash adequate and effective?		
	Does the precept recorded agree to notification?		
<b>Payroll Controls</b>			
<b>Payroll Controls</b>	Do salaries paid agree to those approved by the Council?		
	Has PAYE/NIC been properly operated as an employer?		
<b>Asset Controls</b>			
<b>Asset Controls</b>	Does the Council keep an asset register of all assets?		
	Do asset valuations agree to those in the asset register?		
<b>Bank Reconciliation</b>			
<b>Bank Reconciliation</b>	Is the bank reconciliation carried out regularly on receipt of statements?		
	Are there any unexplained balancing entries?		
<b>Year End Procedures</b>			
<b>Year End Procedures</b>	Are the yearend accounts prepared on the correct accounting basis?		
	Do accounts agree to cashbook?		
	Is there an audit trail from financial records to accounts?		
	Where appropriate have debtors and creditors been properly recorded?		

## Meldon Parish Council – Risk Assessment of Financial and Non-Financial Internal Audit Controls

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
<b>1.</b>	<b>Governance</b>		
1.1	<u>Standing Orders</u>	Reviewed annually or as and when required.	None.
1.1.1	Standing Orders have been adopted setting out the Council's constitution and procedures. They are reviewed at least every four years		
1.2	<u>Financial Regulations</u>	Reviewed annually or as and when required.	None.
1.2.1	The Clerk is the Responsible Financial Officer with the duties detailed in the Financial Regulations.		
1.2.2	Financial Regulations have been adopted which set out procedures. They are review at least every four years.		
1.3	<u>Freedom of Information</u>	Reviewed annually or as and when required.	None.
1.3.1	The Council has adopted the model publication scheme.		

Approved:

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.4	<u>Measures to Prevent Fraud and Corruption</u>		
1.4.1	The Council has adopted the NALC Model Code of Conduct.	Reviewed annually or as and when required.	None.
1.4.2	All Councillors sign a Declaration of Acceptance of Office on election or co-option.	All received.	None.
1.4.3	All Councillors complete a Register of Interests and provide updated information as appropriate. Copies are held with the Council and Northumberland County Council.	All received.	Reminders to be issued at each parish meeting for the need for these to be regularly reviewed and updated if necessary.
1.4.4	There is an agenda item for Councillor Declarations of Interests on every council agenda.		None.
1.5	<u>Insurable Risks</u>	Renewed annually.	None.
1.5.1	Employers Liability Insurance (this is the only insurance the Parish Council is required to hold through legislation.		

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.6	<u>External Audit Annual Governance Statement Requirements</u>		
1.6.1	Statement of accounts formally approved by Council.	Approved at meeting in May.	None.
1.6.2	Council only does things it has legal power to do and works within appropriate standards and codes of practice which could have a significant effect on the ability of the Council to conduct its business or on its finances.	Legal powers to be noted on precept/budget calculations.	Council has adopted General Power of Competence.
1.6.3	<p>Notice of audit displayed on the Council notice board to allow electors to inspect accounts as required by The Accounts and Audit Regulations 2015.</p> <p>Appropriate steps are taken to deal with matters raised in reports from Internal and External Auditors through agenda items on Parish Council meeting agenda.</p>		<p>None.</p> <p>None.</p>

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.7 1.7.1	<p><u>Proper Booking</u> The cash book is balanced against the bank statements to ensure arithmetically correct when bank statements received.</p> <p>Cash book stored in locked cupboard.</p> <p>Budget/Precept reports are held on the Clerks computer and backed up onto USB flash drive.</p>	<p>No back up as manual system.</p> <p>Limited back up.</p>	<p>None.</p> <p>Possible move to computerised system.</p> <p>Regular backups to be made on a monthly basis. All updated files must be overwritten by the backup so that only the latest file version is retained.</p>
1.8 1.8.1  1.8.2	<p><u>Payment Controls</u> A list of payments is prepared for the Parish Council meeting with the invoices also available for inspections. Councillor approve these payments and this is recorded in the minutes.</p> <p>VAT is recorded in a separate column in the cashbook. Annual reclaims are made.</p>	<p>No back up as manual system.</p>	<p>None.</p> <p>2 signatories on Unity Trust online banking.</p>

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
1.8.3	S137 payments are shown in a separate column in the cashbook.		Council has adopted General Power of Competence.
1.9	<u>Budgetary Controls</u>		
1.9.1	The Council sets a budget which is approved and recorded in the minutes at the November Parish meeting.		None.
1.9.2	The Clerk presents an income and expenditure report to the Council at every meeting.		None.
2.0	<u>Income Controls</u>		
2.0.1	All income is recorded in the cashbook.		None.
2.0.2	Northumberland County Council issues a remittance advice which confirms the precept that is paid directly into the Council's bank account.		None.
2.1	<u>Payroll Controls</u>		
2.1.1	The Clerk is responsible for submitting all relevant information to the Inland Revenue.		None.
2.1.2	The Clerk is eligible to be paid travel expenses for any official mileage.		None.

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.2 2.2.1  2.2.2  2.2.3	<u>Asset Controls</u> An asset register with insurance valuation updates annually.  The list of assets is maintained and updated during the year, insurance cover extended for new acquisitions when appropriate. Copy presented to Councillors with annual statement of accounts.  Insurance provider reviewed from time to time for competitive pricing.		Reviewed annually.
2.3 2.3.1  2.3.2  2.3.3	<u>Bank Reconciliation</u> The bank account is reconciled by the Clerk.  Regular bank reconciliations are undertaken by the Clerk and signed off on the bank statements.  Any adjustments for interest/bank charges/unpaid cheques are noted in the cashbook if they occur.		None.  None.  None.

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.4 2.4.1  2.4.2  2.4.3	<u>Year End Procedures</u> Accounts are prepared on a payment and receipts basis.  Full cross casting of the cashbook is agreed to the final accounts. The Chairman signs the cashbook.  An audit trail is provided by recording the minute number and meeting date the payment was agreed.		None.  None.  None.
2.5 2.5.1	<u>Qualifications of the Clerk</u> The Clerk holds CilCA (Certificate in Local Council Administration) and is a Principle member of the Society of Local Council Clerks.		None.
2.6 2.6.1	<u>Meetings</u> The meeting policy is set out in Standing Orders, notices are provided three clear days before the meeting on the noticeboard. Draft minutes are published prior to the next meeting, time is set aside for public participation.		None.

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.7	<u>Communications</u>		
2.7.1	The Parish Council has an accessible website.		
2.7.2	The Parish Council has an email address that is widely published on noticeboards, emails and websites.		
2.7.3	Parish Council information is placed on the noticeboard and updated as and when required.		
2.8	<u>Annual Report</u>		None.
2.8.1	Annual Report is completed and published by 30 <sup>th</sup> June of the following year. It is available to any elector and includes a summary of accounts and the Chairman's overview, and is presented at the Parish Council meeting.		

No.	Internal Controls	Risks identified/potential for improvements/current procedure	Action Required
2.9 2.9.1	<u>Accounts</u> Accounts are prepared in accordance with statutory requirements, approved within three months of the accounting date and published within six months.		None.
3.0 3.1	<u>Clerk's Contract</u> The Parish Council has adopted the national Association of Local Council's terms and conditions and contract of employment.		None.
3.1 3.1.1	<u>Training</u> The Council has evaluated and identified training needs for staff and members.	Training as and when required.	
3.2 3.2.1  3.2.2	<u>General Power of Competence</u> Two thirds of vacancies filled at last election.  Clerk is CiICA qualified and has passed unit 7 – General Power of Competence.		None.  None.

**Meldon Parish Council – Review of Effectiveness of Internal Audit**

1. **Scope of Internal Audit – Does the internal audit sufficiently cover all aspects of the financial controls relevant to the Council and is there a policy in place and approved?**

Audit Programme in place and approved at the Parish Council meeting in April 2024.

Full Risk Assessment carried out in accordance with CIPFA guidance.

2. **Independence – is the Internal Auditor independent?**

Mrs Tracey Bell has had no involvement with Meldon Parish Council.

3. **Competence – Is the Internal Auditor Competent and do they carry out their work ethically, with integrity and objectively?**

Mrs Bell is the Town Clerk to Morpeth Town Council and was the Parish Clerk to Haswell Parish Council in Durham for 10 years.

Mrs Bell is a Member of the Institute of Legal Executives (MILEX) and a Fellow member of the Society of Local Council Clerks (FSLCC).

She also holds the following qualifications:

- Certificate in Local Council Administration (CiLCA)
- HNC in Public Administration
- Institute of Occupational Health and Safety (IOSH) – Managing Safely

4. **Relationships – Is the Clerk consulted in the internal audit plan and training undertaken when necessary?**

The Parish Clerk is consulted throughout the internal audit plan and inspections and is CiLCA qualified and a Principle Member of the Society of Local Council Clerks (PSLCC).

5. **Audit Planning and Reporting – Is there a plan in place for when the internal audit will be undertaken and does the plan properly take account of risk?**

The plan is presented to the Parish Council meeting in April 2024 for approval.

A full risk assessment is undertaken to identify areas of risk based on CIPFA recommendations.

The Internal Audit Report is presented to the Parish Council following conclusion of the year-end audit, for consideration.

Approved -