



## Notice/Summons

### Councillors:

G Taylor (Chair), R Jones, J Newark, I Nilsson-Forrest, J Redfearn, D Walker, L Welch.

**You are hereby summoned to attend the following meeting:**

### Acaster Malbis Parish Council Meeting

**When: Monday 15 May 2023 at 19:30**

**Where: Acaster Malbis Memorial Hall, Acaster Malbis**

Members of the press and public are invited to attend, rules of attendance are available our website.

*Craig Booth*

Craig Booth, Clerk

posted: **8 May 2023**

## Meeting Agenda

### **1 Election of Chair for the 2023/24 council year**

1.1 To elect a councillor as chair and to sign a Declaration of Office.

### **2 Local Elections 4 May 2023**

2.1 G Taylor (Chair), R Jones, J Newark, I Nilsson-Forrest, J Redfearn, D Walker, L Welch were elected as parish councillors for Acaster Malbis. All councillors to sign a Declaration of Office in front of the Proper Officer prior to the start of the meeting.

2.2 M Nicholls was elected as councillor for the ward of Bishopthorpe.

### **3 Election of Vice Chair for the 2023/24 council year**

3.1 To elect a councillor as vice-chair and to sign a Declaration of Office.

### **4 Apologies**

4.1 To receive apologies and approve reasons for absence.

### **5 Declarations of Interest**

5.1 To receive declarations of interest from councillors on items on the agenda.

5.2 To receive written requests for dispensations for disclosable pecuniary interests (if any).

5.3 To grant any requests for dispensation as appropriate.

### **6 Council Minutes**

6.1 To confirm the minutes of the council meeting on **17 Apr 2023** as a correct record.

### **7 Public Participation**

7.1 Fifteen minutes is allocated for public participation. Up to five members of the public will be given no more than three minutes each to speak.

## Planning & COYC Report

### **8 Planning Applications**

8.1 Any applications received after the agenda was posted.

### **9 Planning Decisions**

9.1 To receive an update from the Planning Coordinator on planning decisions by COYC.

### **10 City of York Council Ward Member Report**

10.1 To consider matters raised with/by the Ward Member Cllr M Nicholls.

## Finance

### **11 Financial matters**

11.1 To approve/note payments as detailed in Appendix 1.

11.2 To note receipts as detailed in Appendix 2.

11.3 To approve a bank reconciliation report up to **31 April** in Appendix 3.

11.4 To note the internal controls undertaken prior to the meeting.

### **12 Annual Governance and Accountability Return**

12.1 To certify AMPC as exempt from external audit for 2022/23 (Appendix 4).

12.2 To consider the internal audit report for 2022/23 (Appendix 5 & 6).

12.3 To approve the Annual Governance Statement for 2022/23 (Appendix 7).

12.4 To approve the Accounting Statements for 2022/23 (Appendix 8).

12.5 To approve publication of the documents required by the AGAR process for 2022/23.

12.6 To agree the public rights period from 5 June 2023 to 14 July 2023 (Appendix 9).

## Discussion & Decision Items

### **13 Clerk's Report**

13.1 To receive the clerk's report on matters since the last meeting.

### **14 Council Meeting Dates**

14.1 To agree meeting dates for 2023/34.

- 15 May annual meeting (election of chairman)
- 12 June ordinary meeting
- 10 July ordinary meeting
- 11 September ordinary meeting
- 9 October ordinary meeting
- 13 November ordinary meeting
- 8 January ordinary meeting
- 12 February ordinary meeting
- 11 March ordinary meeting
- 18 March annual meeting of the parish
- 8 April ordinary meeting

## **15 Balsam Bash 2023**

15.1 To receive an update on arrangements for the Balsam Bash in 2023.

## **16 Coronation of King Charles III**

16.1 To receive feedback on the Coronation 'Tap Room' event.

## Appointments

### **17 Appointment of Planning Coordinator**

17.1 To agree who should be responsible for reporting of planning matters the council.

### **18 Appointment of Grass Cutting Coordinator**

18.1 To agree who should be responsible for organising grass cutting and verge maintenance.

### **19 Appointment of Internal Control Monitors**

19.1 To appoint 3 councillors to provide internal control and monitoring.

### **20 Appointment of Local Council Association Representatives**

20.1 To appoint 2 councillors as representatives to the Yorkshire Local Councils Association.

### **21 Appointment of Police Community Liaison**

21.1 To agree who should be responsible for police liaison.

### **22 Appointment of Emergency Planning Coordinator**

22.1 To appoint a councillor as the council's Emergency Planning Coordinator.

### **23 Appointment of Memorial Hall Trustee**

23.1 To note that Mr Adam Doyle was appointed as a Memorial Hall trustee at the AGM of the Memorial Hall Committee (2022/23:178.1).

## Annual Reviews

### **24 Review of Standing Orders**

24.1 Model Standing Orders were updated April 2022, and no council changes have been proposed. To consider updating the Standing Orders.

### **25 Review of Financial Regulations**

25.1 Model Financial Regulations were updated in Feb 2023, and no council changes have been proposed. To consider updating the Financial Regulations.

### **26 Review of Code of Conduct**

26.1 Model Code of Conduct was updated in May 2021, and no council changes have been proposed. To consider updating the Financial Regulations.

### **27 Review of Financial Risk Assessment**

27.1 To review the Financial Risk Assessment (Appendix 10).

## **28 Policies to be reviewed**

- 28.1 To agree and adopt the Equality and Diversity Policy (Appendix 11).
- 28.2 The following policies and procedures will require review in the current council year:
  - Display Screen Equipment Policy.

## **29 Review of Insurance Cover and Asset Register**

- 29.1 To review the Asset Register (Appendix 12)
- 29.2 To agree that the current insurance cover is adequate for the business the council (Appendix 13).

## **30 Review of Membership of Other Bodies**

- 30.1 AMPC is currently a member of YLCA (including NALC affiliation), and ICO. The clerk is currently a member of SLCC. To consider renewal of membership.

## **31 Review of Expenditure under s137 of the Local Government Act 1972**

- 31.1 No expenditure was made under s137 of the LGA 1972 during the financial year 2022/23.

## Correspondence, Training & Security

### **32 Correspondence**

To consider the following new correspondence and decide action where necessary.

- 32.1 White Rose Update (24 Apr, 5 May).
- 32.2 Law and Governance May 2023.
- 32.3 YLCA Training and Discussion Forum bulletin 10-20 May.
- 32.4 North York PFCC change of address.
- 32.5 Clerks and Councils Direct May 2023.
- 32.6 Weekly list of planning applications from COYC.

### **33 Training and Employment**

- 33.1 To receive reports from councillors having attended training or meetings of outside bodies.

### **34 Policing and Security**

- 34.1 To receive local crime reports.

### **35 Information or items for inclusion on next meeting agenda**

- 35.1 To include any item on the agenda for the next meeting.
- 35.2 To exchange information not on the agenda. No discussion or decision may take place.

### **36 Date of the Next Meeting**

- 36.1 To confirm the date of the next meeting as 12 June 2023.

#### Acronyms:

AMPC	Acaster Malbis Parish Council	COYC	City of York Council
AMMH	Acaster Malbis Memorial Hall	YLCA	Yorkshire Local Council Association
NALC	National Association of Local Councils	ICO	Information Commissioners Office
PFCC	Police, Fire & Crime Commissioner		Annual Governance and Review

## Appendix 1

### Payments to note/approve

To whom	Description	Total
First Rescue Training and Supplies Ltd	Defibrillator Maintenance	74.40
BHIB Insurance Brokers	Insurance Premium	584.95
Yorkshire Local Councils Associations	Internal Audit Fee	155.00
Toolstation	Protective flooring	25.48
HSBC Bank	Bank Charges	8.00
	<b>Total</b>	<b>£847.83</b>

**Transfer of £847.83 from Money Manager to Current Account.**

## Appendix 2

### Receipts to note

From whom	Description	Total
HMRC	VAT Refund	629.35
City of York Council	1 <sup>st</sup> Precept payment	2276.50
	<b>Total</b>	<b>£2905.85</b>

## Appendix 3

### Bank Reconciliation

Bank	On		Total
HSBC Money Manager	30/04/2023		13,547.93
HSBC Community Account	30/04/2023		500.00
Petty Cash	30/04/2023		0.00
		<b>Total (A)</b>	<b>£14,047.93</b>

Cash Book	On		Total
Cash in hand	01/04/2023		11,842.33
Receipts to date	30/04/2023		2,905.85
Payments to date	30/04/2023		-700.25
		<b>Total (B)</b>	<b>£14,047.93</b>

As totals **A = B** there no issue to report.

## Certificate of Exemption – AGAR 2022/23 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2023, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2023 and a completed Certificate of Exemption is submitted no later than **30 June 2023** notifying the external auditor.

ENTER NAME OF AUTHORITY

certifies that during the financial year 2022/23, the higher of the authority's total gross income for the year **or** total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2022/23:

ENTER AMOUNT £00,000

Total annual gross expenditure for the authority 2022/23:

ENTER AMOUNT £00,000

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority **is unable to confirm the statements below then it cannot certify itself as exempt** and it **must** submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2019
- In relation to the preceding financial year (2021/22), the external auditor **has not**:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act.

If the above statements apply and the authority neither received gross income, nor incurred gross expenditure, exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage\* before 1 July 2023.

**Signing this certificate confirms the authority will comply with the publication requirements.**

Signed by the Responsible Financial Officer

Date

SIGNATURE REQUIRED

DD/MM/YYYY

I confirm that this Certificate of Exemption was approved by this authority on this date:

DD/MM/YYYY

Signed by Chairman

Date

SIGNATURE REQUIRED

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Generic email address of Authority

ENTER AUTHORITY OWNED GENERIC EMAIL ADDRESS

Telephone number

TELEPHONE NUMBER

\*Published web address

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

**ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2023. Reminder letters for late submission will incur a charge of £40 + VAT.**

# INTERNAL AUDIT REPORT FOR YEAR ENDING 31 MARCH 2023

By Yorkshire Local Councils Associations, Internal Audit Service

<b>Name of Council</b>	<b>Acaster Malbis Parish Council</b>	<b>Name of Clerk:</b>	<b>CRAIG BOOTH</b>
<b>Internal Auditor's name and date of Audit</b>	<b>DONNA JOHNSTON – 01.05.23</b>	<b>Name of RFO (if different)</b>	

Note: This Internal Audit is a 'point in time' audit. You will agree the 'point in time' with your allocated auditor. Yes/No statements must apply on the date of the audit.

	<b>Internal Auditor Observations</b>
Last year's internal audit – Minute reference of when this was reported to council.	9 <sup>th</sup> May 2022 32.2
Review of the Effectiveness of Internal Controls – evidence of internal controls checklist and minute reference of review.	NO – Regular internal control checks carried out by nominated Councillors.
Annual Governance and Accountability Return for previous year on council's website	YES

	<b>AGAR Part 2 Internal Control Objective</b>	<b>Objective Met Yes/No, N/A or Partly</b>	<b>Internal Auditor Observations</b>
<b>A</b>	<b>Appropriate accounting records have been properly kept throughout the financial year.</b>	YES	
	Were there regular financial reports to the council including bank reconciliations, bank statements (all accounts), report comparing budget against spend, evidence of payments being approved by the Council (in the minutes), evidence of receipts received (minutes). (For the whole financial year).	YES	
	Was S137 expenditure recorded in the minutes and highlighted (column or otherwise), in the cash book?	N/A	S137 not used – Report provided to confirm

AGAR Part 2 Internal Control Objective	Objective Met Yes/No, N/A or Partly	Internal Auditor Observations
<p><b>B</b></p> <p>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.</p>	YES	
<p>Financial Regulations reviewed annually and in line with NALC model</p>	YES	<p>Suggest noting the date of review on the document on the website after review at the annual meeting.</p> <p>The Financial Regulations should be fully adopted to the Council's needs including date of adoption and removal of NALC references.</p>
<p>Audit trail for all payments (council minute agreeing the spend, invoice, evidence of signatory councillors authorising the payment, either on cheque stub or record of BACS transfer authorisations,</p>	YES	<p>Suggest that Councillors sign the invoice to indicate their approval of the payment. (This may be included on the paper copies but wasn't on the PDF copies submitted)</p>
<p>IA actions:  a. Separate column in cash book  b. VAT has been reclaimed in the current financial year (either for this year or for last year).  c. Spot check invoices for accuracy to see that amount being reclaimed concurs with the VAT 126 form.</p>	YES	<p>Unable to check VAT 126 for 2022/23 as it was not provided. Last years VAT 126 was provided, reclaimed and received.</p>
<p><b>C</b></p> <p>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>	YES	
<p>Risk Assessments document in place and reviewed annually:  a. Overarching risk assessment schedule – for all risks assessed.  b. Where appropriate, more detailed operational risk assessments  c. Evidence of the review</p>	YES	
<p>Insurance cover appropriate, adequate and reviewed annually:  a. Ensure there are the mandatory insurances in place, ie employers liability.  b. Fidelity insurance is not mandatory but under S114 of the LGA 1972 there is a requirement for the Council to take some security measures of this kind. If there is no fidelity insurance in the policy, question how the Council has fulfilled this duty.</p>	YES	



	<b>AGAR Part 2 Internal Control Objective</b>	<b>Objective Met Yes/No, N/A or Partly</b>	<b>Internal Auditor Observations</b>
<b>D</b>	<p>The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate.</p> <p>Is there an annual budget to support precept demand?</p> <p>Level of reserves within proper practices?</p>	<p>YES</p> <p>YES</p> <p>YES</p>	<p>Just over 12m expenditure in general reserves.</p>
<b>E</b>	<p>Expected income was fully received based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.</p> <p>Expected income was fully received</p> <p>Expected income properly recorded and banked</p> <p>VAT accounted for where relevant on income</p>	<p>YES</p> <p>YES</p> <p>YES</p>	
<b>F</b>	<p>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.</p> <p>Petty cash used yes or no</p> <p>If yes, supported by receipts?</p> <p>If yes, expenditure approved by council?</p> <p>If yes, VAT on petty cash payments appropriately accounted for?</p>	<p>N/A</p> <p>NO</p>	
<b>G</b>	<p>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.</p> <p>Amount paid corresponds with salary approved by the council for the year</p> <p>PAYE scheme in place</p> <p>PAYE and NI deductions properly applied</p>	<p>N/A</p> <p>N/A</p> <p>N/A</p>	<p>No paid employees at the present time</p>

AGAR Part 2 Internal Control Objective	Objective Met Yes/No, N/A or Partly	Internal Auditor Observations
Are any allowances paid to councillor? If so, were they treated correctly?	N/A	No Allowances paid
<b>H</b> Asset and investments registers were complete and accurate and properly maintained.	YES	
Register of assets exists and complies with Proper Practices in The Practitioner's Guide and is up to date	PARTLY	An asset register is on the website from 2020/21 but an up to date register wasn't provided for this audit.
<b>I</b> Periodic bank account reconciliations were properly carried out during the year.	YES	
Bank reconciliations are produced with reasonable frequency and reconciled to the bank (checked by council using bank statements)	YES	
<b>J</b> Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	YES	
a. Agree to the cash book? b. If the accounts are produced on an I&E basis, are debtors and creditors properly recorded	YES	
<b>K</b> If the authority certified itself as exempt from a limited assurance review in 2021/2022 (last year). It met the exemption criteria and correctly declared itself exempt.	YES	
Council resolution to declare exemption (2022), made at the correct time, i.e., after year end not before	YES	
Certificate of Exemption completed and sent to external auditor	YES	
<b>L</b> The authority publishes information on a free to access website/webpage up to date at the time of the internal audit, in accordance with any relevant Transparency Code requirements.	YES	
Internal auditor to check website to ensure that this criteria is met against the Transparency Code checklist.	YES	

	<b>AGAR Part 2 Internal Control Objective</b>	<b>Objective Met Yes/No, N/A or Partly</b>	<b>Internal Auditor Observations</b>
<b>M</b>	The authority during the previous year (2021/2022) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).	YES	
	The authority published the exercise of public rights notice on its website	YES	
	The authority minuted the dates for the exercise of public rights	YES	
<b>N</b>	<b>The authority has complied with the publication requirements for the 2021/2022 AGAR</b>	YES	
<b>O</b>	<b>Trust funds (charitable) – The council met its responsibilities as a trustee</b>	N/A	
	Does the council hold separate meetings as a Trustee (please provide example set of minutes) ?		
	Has the council completed separate accounts for the charity and submitted necessary returns to the charity commission during the year (please provide evidence of separate accounts record and submissions to charity commission)?		

<b>Transaction Spot Check – 6 checks of each.</b>						
Check No.	1	2	3	4	5	6
Cheque stubs initialled	NO	NO	NO	NO	NO	NO
Cheque number in cash book	N/A	N/A	N/A	N/A	N/A	N/A
Payment approval minuted	YES	YES	YES	YES	YES	YES
Invoice value correct	YES	YES	YES	YES	YES	YES
Minute value correct	YES	YES	YES	YES	YES	YES
Cheque value correct	YES	YES	YES	YES	YES	YES

Timely payment	YES	YES	YES	YES	YES	YES	YES	YES
VAT recorded in cash book	YES	YES	YES	YES	YES	YES	YES	YES
S137 recorded in cash book (if appropriate)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
S137 minuted	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
PAYE payments timely	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Notes	1. Scribe	2. Advanced Computer Solutions	5. E-Buyer	10. Wel Medical	19. York Digital Image	20. Johnsons of Whixley		

Annual Governance and Accountability Return		
	Year ending 31 March 2022	Year ending 31 March 2023
1. Balances brought forward	9,631	15,465
2. Annual precept	4,553	
3. Total other receipts	3,463	
4. Staff costs	0	
5. Loan interest/capital repayments	2,182	
6. Total other payments	15,465	
7. Balances carried forward	15,465	
8. Total cash and investments	15,465	
9. Total fixed assets and long-term assets	9,763	
10. Total borrowings	0	

Figures in AGAR not checked due to not being provided.

**Internal Auditor's concluding comments**

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Internal audit carried out by:	D M Johnston (Signed - on behalf of Yorkshire Local Councils Associations, Internal Audit Service)	D M Johnston (print)
Date	1 <sup>st</sup> May 2023	
<i>For internal auditor's use only</i>		
Internal audit section of AGAR completed, signed, and sent to YLCA.	01.05.23	
This Internal Audit Report completed and sent to YLCA	01.05.23	

**A final note:**

**A list of mandatory and best practice documents is attached for the council's reference. The 'search documents' facility on the YLCA website includes lots of templates/example policies and procedures.**

**Should the council require any advice/guidance on any of the Internal Auditor's observations in this report. Please submit a 'request advice' ticket on the YLCA website.**

***Thank you for using the YLCA Internal Audit Service***



# Annual Internal Audit Report 2022/23

## ACASTER MALBIS PARISH COUNCIL

<https://acastermalbis-pc.gov.uk/> ONLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2023, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2022/23 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.			✓
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick "not covered")	✓		
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2022-23 AGAR period, were public rights in relation to the 2021-22 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2021/22 AGAR (see AGAR Page 1 Guidance Notes).	✓		
<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Date(s) internal audit undertaken

01/05/2023 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

Donna Johnston on behalf of YLCAITOR

Signature of person who carried out the internal audit

 REQUIRED

Date 01/05/2023

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

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

## Section 1 – Annual Governance Statement 2022/23

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2023, that:

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

\*For any statement to which the response is 'no', an explanation must be published

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

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

### Information required by the Transparency Code (not part of the Annual Governance Statement)

The authority website/webpage is up to date and the information required by the Transparency Code has been published.	Yes	No

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS



## Section 2 – Accounting Statements 2022/23 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2022 £	31 March 2023 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
<b>1.</b> Balances brought forward			<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
<b>2.</b> (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
<b>3.</b> (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
<b>4.</b> (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
<b>5.</b> (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
<b>6.</b> (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
<b>7.</b> (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
<b>8.</b> Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b></i>
<b>9.</b> Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
<b>10.</b> Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>

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

I certify that for the year ended 31 March 2023 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED







# FINANCIAL RISK ASSESSMENT

## Introduction

The council has looked at the financial risks that it must deal with and resolved to adopt the following policy in order to mitigate the risks.

## Policy

### 1 Handling cash

The parish council does not handle cash on a daily basis. The only regular income is the precept, slipway rent, bank interest and annual VAT return. All of these are paid directly into the parish council's bank account.

### 2 Employer's liability

The council employs a clerk and its insurance policy with BHIB Insurance provides employers liability cover.

### 3 Public liability

The council has public liability cover to £10 million under its policy with BHIB Insurance.

### 4 Fidelity guarantee

The council has fidelity guarantee cover to £250,000 within the BHIB Insurance policy.

### 5 Contracts and tendering

The council has a standing order in place for contract, which is mandatory. –(See council's standing orders on business).

### 6 Banking arrangements

All councillors are cheque signatories. Two councillor signatures are required by the bank and in law. Cheques are only signed at meetings of the council.

Three councillors have access to online banking, but the role is limited to read-only access.

The clerk has access to online banking and is the only person able to transfer money or making payments using BACS. Security is provided by HSBC's secure access and two-factor authentication. HSBC do not have a two-person authorisation system, as a mitigation internal control requires that the bank is checked and reported monthly.

## **7 Bank reconciliation**

The council receives a ~~quarterly~~monthly budget against spend statement, including bank balances, and copies of bank statements to accord with the period of the reconciliation.

## **8 Cash book records**

The cashbook is kept on the Scribe accounting software and is updated following each meeting.

## **9 Internal audit**

The council has appointed an independent internal auditor. An audit is carried out yearly in April as part of the Annual Governance and Accountability Return process.

## **10 Internal control**

The council has established a system of internal controls and set criteria for the appointed councillors to work to. Three councillors are appointed at the annual meeting to undertake the internal control checks throughout the year as agreed in the council's policy (see Financial Regulations).

## **11 PAYE and Workplace Pensions Compliance**

The council receives evidence of PAYE payments to HMRC via print outs of the P32 forms and compliance with its duties in respect of automatic enrolment and workplace pensions (i.e. declaration of compliance and list of monthly pension payments).



## EQUALITY AND DIVERSITY POLICY

### **Our commitment**

The council is committed to providing equal opportunities in employment and to avoiding unlawful discrimination.

This policy is intended to assist the council to put this commitment into practice. Compliance with this policy should also ensure that employees do not commit unlawful acts of discrimination.

Striving to ensure that the work environment is free of harassment and bullying and that everyone is treated with dignity and respect is an important aspect of ensuring equal opportunities in employment.

### **The law**

It is unlawful to discriminate directly or indirectly in recruitment or employment because of age, disability, sex, gender reassignment, pregnancy, maternity, race (which includes colour, nationality, caste and ethnic or national origins), sexual orientation, religion or belief, or because someone is married or in a civil partnership. These are known as "protected characteristics".

Discrimination after employment may also be unlawful, e.g. refusing to give a reference for a reason related to one of the protected characteristics.

The council will not discriminate against or harass a member of the public in the provision of services or goods. It is unlawful to fail to make reasonable adjustments to overcome barriers to using services caused by disability. The duty to make reasonable adjustments includes the removal, adaptation or alteration of physical features, if the physical features make it impossible or unreasonably difficult for disabled people to make use of services. In addition, service providers have an obligation to think ahead and address any barriers that may impede disabled people from accessing a service.

### **Types of unlawful discrimination**

Direct discrimination is where a person is treated less favourably than another because of a protected characteristic.

In limited circumstances, employers can directly discriminate against an individual for a reason related to any of the protected characteristics where there is an occupational requirement. The occupational requirement must be crucial to the post and a proportionate means of achieving a legitimate aim.

Indirect discrimination is where a provision, criterion or practice is applied that is discriminatory in relation to individuals who have a relevant protected characteristic such that it would be to the detriment of people who share that protected characteristic compared with people who do not, and it cannot be shown to be a proportionate means of achieving a legitimate aim.

Harassment is where there is unwanted conduct, related to one of the protected characteristics (other than marriage and civil partnership, and pregnancy and maternity) that has the purpose or effect of violating a person's dignity; or creating an intimidating, hostile, degrading, humiliating or offensive environment. It does not matter whether or not this effect was intended by the person responsible for the conduct.

Associative discrimination is where an individual is directly discriminated against or harassed for association with another individual who has a protected characteristic.

Perceptive discrimination is where an individual is directly discriminated against or harassed based on a perception that he/she has a particular protected characteristic when he/she does not, in fact, have that protected characteristic.

Third-party harassment occurs where an employee is harassed and the harassment is related to a protected characteristic, by third parties.

Victimisation occurs where an employee is subjected to a detriment, such as being denied a training opportunity or a promotion because he/she made or supported a complaint or raised a grievance under the Equality Act 2010, or because he/she is suspected of doing so. However, an employee is not protected from victimisation if he/she acted maliciously or made or supported an untrue complaint.

Failure to make reasonable adjustments is where a physical feature or a provision, criterion or practice puts a disabled person at a substantial disadvantage compared with someone who does not have that protected characteristic and the employer has failed to make reasonable adjustments to enable the disabled person to overcome the disadvantage.

### **Equal opportunities in employment**

The council will avoid unlawful discrimination in all aspects of employment including recruitment, promotion, opportunities for training, pay and benefits, discipline and selection for redundancy.

#### Recruitment

Person and job specifications will be limited to those requirements that are necessary for the effective performance of the job. Candidates for employment or promotion will be assessed objectively against the requirements for the job, taking account of any reasonable adjustments that may be required for candidates with a disability. Disability and personal or home commitments will not form the basis of employment decisions except where necessary.

#### Working practices

The council will consider any possible indirectly discriminatory effect of its standard working practices, including the number of hours to be worked, the times at which these are to be worked and the place at which work is to be done, when considering requests for variations to these standard working practices and will refuse such requests only if the council considers it has good reasons, unrelated to any protected characteristic, for doing so. The council will comply with its obligations in relation to statutory requests for contract variations. The council will also make reasonable adjustments to its standard working practices to overcome barriers caused by disability.

#### Equal opportunities monitoring

The council will monitor the ethnic, gender and age composition of the existing workforce and of applicants for jobs (including promotion), and the number of people with disabilities within these groups, and will consider and take any appropriate action to address any problems that may be identified as a result of the monitoring process.

The council treats personal data collected for reviewing equality and diversity in accordance with the data protection policy. Information about how data is used and the basis for processing is provided in the council's privacy notices.

### **Dignity at work**

The council has a separate dignity at work policy concerning issues of bullying and harassment on any ground, and how complaints of this type will be dealt with.

### **People not employed by the council**

The council will not discriminate unlawfully against those using or seeking to use the services provided by the council.

You should report any bullying or harassment by suppliers, visitors or others to the council who will take appropriate action.

### **Training**

The council will [provide training in/raise awareness of] equal opportunities to those likely to be involved in recruitment or other decision making where equal opportunities issues are likely to arise.

The council will [provide training to/raise awareness of] all staff engaged to work at the council to help them understand their rights and responsibilities under the dignity at work policy and what they can do to help create a working environment free of bullying and harassment. [The council will provide additional training to managers to enable them to deal more effectively with complaints of bullying and harassment.]

### **Your responsibilities**

Every employee is required to assist the council to meet its commitment to provide equal opportunities in employment and avoid unlawful discrimination. Employees can be held personally liable as well as, or instead of, the council for any act of unlawful discrimination. Employees who commit serious acts of harassment may be guilty of a criminal offence.

Acts of discrimination, harassment, bullying or victimisation against employees or customers are disciplinary offences and will be dealt with under the council's disciplinary procedure.

Discrimination, harassment, bullying or victimisation may constitute gross misconduct and could lead to dismissal without notice.

### **Grievances**

If you consider that you may have been unlawfully discriminated against, you should use the council's grievance procedure to make a complaint. If your complaint involves bullying or harassment, the grievance procedure is modified as set out in the dignity at work policy.

The council will take any complaint seriously and will seek to resolve any grievance that it upholds. You will not be penalised for raising a grievance, even if your grievance is not upheld, unless your complaint is both untrue and made in bad faith.

### **Monitoring and review**

This policy will be monitored periodically by the council to judge its effectiveness and will be updated in accordance with changes in the law.

## Acaster Malbis Parish Council

### Fixed Assets and Long Term Investments

Asset Description	Date Acquired	Purchase Value	Current Value	Location /Responsibility	Estimated Life	Usage/Capacity	Charges
Amberol Flower Fountain	07/07/2020	1.00	800.00	Highway verge between I	10 years		
BT Type KX Telephone Kiosk	2017	1.00	1.00	Outside Old Post Office, I			
Bus shelter and seat	1977	1,583.50	1,583.50	Intake Lane			
Colour Printer	16/09/2022	399.99	399.99	With clerk	5 years		
Defibrillator & Cabinet - Mill Garth	01/06/2017	1,167.00	1,167.00	Telephone box on Mill La	10 years		
Defibrillator - AMMH	16/11/2022	750.00	750.00	Memorial Hall	10 years		
Defibrillator Cabinet - AMMH	15/11/2022	399.00	399.00	Attached to Memorial Hal	10 years		
Label Printer	15/04/2022	85.04	85.04	With clerk	5 years		
Laptop Computer	15/09/2022	650.00	650.00	With clerk	5 years		
Peppermint Still	25/05/1971	6.25	6.25	Outside Memorial Hall			
Pinfold	Historical	1.00	1,877.50	Mill Lane			
Public Bench - Lakeside	07/07/2020	1.00	400.00	Adjacent to Culverted Diti	10 years		
Public Bench - Mill Lane	07/07/2020	1.00	400.00	Between Memorial Hall a	10 years		
Road sign - Pinfold	2014	1,000.00	1,000.00	Adjacent to Pinfold			
Slipway	14/05/1962	1.00	1,469.85	Riverbank			
Village Boundary Signs	01/01/2000	6,000.00	6,000.00	Village Boundaries			
		<b>12,046.78</b>	<b>16,989.13</b>				
<b>Grand Total:</b>		<b>12,046.78</b>	<b>16,989.13</b>				

## Local Councils

### Statement of Fact

14/04/2023



Client Details

<b>Council Name</b>	Acaster Malbis Parish Council
<b>Address Line 1</b>	25 Lakeside
<b>Address Line 2</b>	Acaster Malbis
<b>Town</b>	York
<b>County</b>	York
<b>Postcode</b>	YO23 2TY
<b>Please state to which Rural Community Council (England) or County Voluntary Council (Wales) you are affiliated or in which County area your Hall is situated</b>	North Yorkshire
<b>Population Size</b>	Up to 1,000
<b>If you do not have an PAYE Reference, please confirm that you are exempt from holding one</b>	I have an ERN
<b>Contact Title</b>	Mr
<b>Contact Forename</b>	Craig
<b>Contact Surname</b>	Booth
<b>Contact Telephone</b>	07885613600
<b>Contact Email Address</b>	parish.clerk@acastermalbis-pc.gov.uk

*Verified e-mail address for all communications. Please let the BHIB Affinities team know immediately if this address needs to be changed.*

<b>Additional Email Address</b>	
<b>This is...</b>	an Aon Transfer
<b>Previous AON Policy Number</b>	4036677

Mandatory Covers

<b>Public Liability Limit of Indemnity</b>	£10,000,000
<b>Employers Liability Limit of Indemnity</b>	10000000
<b>Officials Indemnity Limit</b>	500000
<b>Libel and Slander Limit</b>	250000
<b>Legal Expenses Limit</b>	250000
<b>Money - Cash in Transit, on Premises in Business Hours, in Bank Night Safe</b>	£2,500
<b>Money - Cash in Safe</b>	2,500.00
<b>Fidelity Guarantee Limit</b>	£250,000

Additional Covers

<b>Do you require Additional Covers, as set out below?</b>	Yes
<b>Do you wish to increase the standard limit for any of the above options</b>	No

Optional Covers

<b>Do you require cover for Buildings</b>	No
<b>Do you require cover for CCTV Equipment</b>	No
<b>Is cover for Sports Ground Surfaces and/or Concrete, Tarmac or Asphalt Surfaces required</b>	Yes
<b>Sum Insured required for Ground Surfaces</b>	3,082
<b>Is cover for Regalia required</b>	No
<b>Is Business Interruption cover required?</b>	No
<b>Is cover for Personal Accident required</b>	Yes
<b>Is cover for Terrorism required</b>	Yes
<b>Value of all Assets owned by the client</b>	Below or equal to £5,000,000
<b>Do you require No Claims Bonus Protection &amp; Application of Excess Protection</b>	No
<b>Do you require Data Breach Response cover?</b>	No
<b>Have you attained an award under the Local Council Awards Scheme?</b>	No
<b>Do you wish to agree to a 3 year Long Term Undertaking (LTU) in return for a discount</b>	Yes
<b>LTU Start date</b>	01/06/2021
<b>LTU End date</b>	31/05/2024