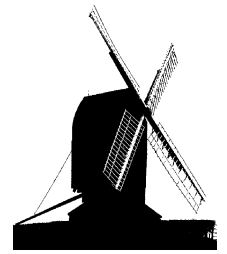


Rolvenden Parish Council



2 Farm Cottages
Combe Court Farm
Prestwick Lane
Chiddingfold
Surrey
GU8 4XW

Email: rolvendenclerk@gmail.com

To: Members of the Council.

You are hereby summonsed to attend the annual meeting of Rolvenden Parish Council in St Mary the Virgin Church, Rolvenden on Tuesday 21st May 2024 at 7.30pm.

The Press and Public are invited to attend.

Julie Flenley

**Julie Flenley
Locum Parish Clerk to Rolvenden Parish Council**

Public Participation: This is an opportunity for members of the public to speak prior to the beginning of the business of the main Parish Council Meeting. In accordance with the Standing Orders, Section 3 (d) (e) and (f) allows Members of the Public to address the council at the meeting (Section 3(d)), for no longer than 15 minutes unless directed by the Chairman (Section 3(e)), and for a maximum of 3 minutes per Member (Section 3(f)).

Members are politely requested, once the public section has ended, to remain quite and allow parish councillors to transact the business of Rolvenden Parish Council as the meeting is in progress.

Agenda

1. **To elect the Chairman of the Parish Council for the municipal year 2024/25 and to receive the declaration of acceptance of office.**
2. **To elect the Vice-Chairman of the Parish Council for the municipal year 2024/25 and to receive the declaration of acceptance of office.**
3. **To appoint the Proper Officer to the Council**
4. **To receive apologies for absence.**
5. **Declarations of interest:**
 - a. **Disclosable Interests:** Under the Localism Act 2011 to be made relating to items on the agenda.

- b. **Other Significant Interests:** Under the Code of Conduct adopted in May 2021 by the Parish Council, to be made relating to items on this agenda.
- c. **Other Interests:** not required to be disclosed under (a) and (b) but voluntary announcements made only for transparency reasons.

6. Minutes:

To approve the minutes of the Parish Council meeting held on 16th April 2024.

7. To receive a report from the Ashford Borough Councillor.

8. Planning:

- **Planning application [PA/2024/0685](#) – 25 & 27 High Street, Rolvenden** – Installation of electric front gates to front of 25 & 27 High Street.
- **Planning application [PA/2024/0887](#) – Great Maytham Hall, 2 The Clock House, Maytham Road, Rolvenden, TN17 4NE.** Listed Building Consent for proposed lift and associated structural/building works; removal and insertion of internal walls; raising the kitchen floor and new bespoke secondary glazing.
-

9. Standing Orders:

To AGREE Standing Orders for 2024/25

10. Financial Regulations:

To AGREE Financial Regulations for 2024/25

11. Code of Conduct

To AGREE the Code of Conduct for 2024/25

12. General Risk Assessment:

To NOTE [Report RPC/24/01](#) which encloses the General Risk Assessment prepared as part of the end of financial year procedures prior to the internal audit being undertaken.

13. Asset Register:

To NOTE [Report RPC/24/02](#) encloses details of the Parish Council's assets.

14. General Power of Competence:

To ADOPT the General Power of Competence for 2024/25.

15. Report of the Independent Internal Auditor:

To NOTE [Report RPC/24/03](#) which encloses the report of the Independent Internal Auditor who has been asked to complete the Annual Internal Audit Report section of the Annual Governance and Accountability Return to the Council's External Auditor, Mazars LLP.

16. Finance:

Schedule of payments:

Staff costs	£1,203.83
HMRC	£420.02
Litter picking – April 2024	£120.00
KALC Annual Subscription	£716.32
Rolvenden Village Hall (annual Insurance)	£952.13
Tompsett Landscaping (April grass cutting)	£1,988.02
D Ward Electrical	£193.81
H J Hoad – Internal Audit	£190.00

N.B. Bank mandate outstanding with Unity Bank,

17. Annual Governance and Accountability Return 2023-2024

- a) To RESOLVE to answer the governance questions in Section 1 following the successful completion of the Internal Audit after reviewing Report RPC/24/04.
- b) To AGREE the annual accounts in Section 2 following the successful completion of the Internal Audit for 2023-24 in line with Report ROC/24/05.

18. Appointments to outside bodies:

Councillors are asked to nominate 4 trustees for the Rolvenden War Memorial Trust and 1 member to attend Village Hall management committee meetings.

The Council is asked to nominate 2 members to attend meetings of the Ashford Committee of the Kent Association of Local Councils.

19. Meetings:

The following dates are proposed for the Parish Council meetings:

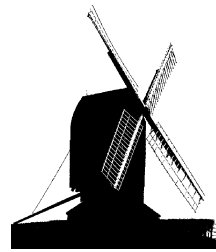
18 th June 2024	17 th September 2024	RECESS - December 2024	18 th March 2025
16 th July 2024	15 th October 2024	21 st January 2025	15 th April 2025
20 th August 2024	19 th November 2024	18 th February 2025	

20. Appointment of New Clerk

To RESOLVE to appoint a short-term staffing committee of 3 members to deal with outstanding applications and AGREE to meet to discern panel questions and interview dates.

21. Other items for information

Report RPC/23/02 by Parish Clerk to Rolvenden Parish Council



~~Confidential/Not Confidential/Exempt/Not Exempt~~

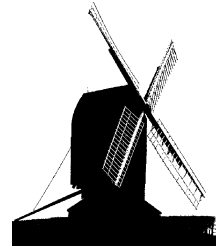
Heading: **Financial Report**

Summary: This report brings to the Parish Council a summary of the receipts and payments together with bank reconciliation and funds statement.

Recommendations:

1. To receive and note report RPC/23/02
2. To receive and acknowledge the financial movements for the period 1st April 2023 to 30th April 2023.

Report RPC/24/01 by Parish Clerk to Rolvenden Parish Council



~~Confidential/Not Confidential/Exempt/Not Exempt~~

Heading: General Risk Assessment

Summary: This report encloses the General Risk Assessment prepared as part of the end of financial year procedures prior to the internal audit being undertaken.

Recommendations:

1. To receive and note Report RPC/24/01
2. To receive and note the content of the General Risk Assessment

Reasons for recommendations:

The Parish Council is required to assess the risks that it faces in its day-to-day operations and to put in place procedures to reduce the risk to an acceptable level.

Introduction:

The General Risk Assessment is compiled from a template which is adapted to meet the individual requirements of the Council as the risks faced vary from Council to Council.

Whilst the attached assessment is compiled as a snapshot of the Council's activities for the Annual Governance and Accountability Return all new and potential activities are subject to a risk assessment being undertaken before being progressed.

Parish Clerk and Responsible Financial Officer.

Email: rolvendenclerk@gmail.com

No	Item	Hazard	Those in danger	Severity 1 - 10	Likelihood 1 - 10	Risk rate	Measures / Comments	Result
1	Recreational area Regent Street	Play equipment Vandalism Cost of replacement	Injury to people using play equipment	8	4	32	Annual inspection carried out by ROSPA Dated insurance including Public Liability	A
2	Recreational area Rolvenden Layne	Play equipment Vandalism Cost of replacement	Injury to people using play equipment	8	4	32	Annual inspection carried out by ROSPA Dated insurance including Public Liability	A
3	Bus shelter	Impact damage Vandalism Cost of replacement	Pedestrians	4	4	16	Repair cost Dated insurance policy including Public liability	A
4	Notice Board at Village Hall	Vandalism Impact damage Cost of replacement	Pedestrians	4	1	4	Dated insurance policy including Public Liability	A
a	Notice Board Rolvenden Layne	Vandalism Impact damage Cost of replacement	Pedestrians	4	1	4	Dated insurance policy including Public Liability	A
6	Fencing at Regent Street play area & signage	Vandalism Repair cost Cost of replacement	Pedestrians	4	4	16	Repair cost Dated insurance policy including Public Liability	A
7	Fencing at Rolvenden Layne play area & signage	Vandalism Repair cost Cost of replacement	Pedestrians	4	4	16	Repair cost Dated insurance policy including Public Liability	A
8	Laptop	Cost of replacement Repair cost Accidental damage	Clerk Councillors Parishioners	4	4	16	Dated insurance including Public Liability Make contingency provision in Parish Council Reserves for replacement	A
9	Failure to attract sufficient candidates for Member vacancies or elections	Reduced representation of neighbourhoods Lack of resource Possible meeting inappropriate	Members	2	2	4	Actively publicise Council activities Seek candidates amongst friends and colleagues Publicise elections & vacancies on noticeboards and website	A

10	Failure to achieve quorum at meetings	Business not transacted Decisions not made	Members Clerk	1	3	3	Issue annual meeting calendar to all members Issue meeting agendas promptly Record attendance	T
11	Lack of public consultation by Council	Decisions not based on evidence People disenfranchised	Members	1	2	2	Ensure meetings publicised on noticeboards Use annual Parish Meeting Include public participation on all agendas Ensure seating available at meeting for public Provide advice for members of the public attending Publish agendas and minutes on website	T
12	Failure to respond to electors wishing to exercise right of inspection	Complaints received Not transparent Non compliance	Clerk	1	2	2	Clerk to advertise facility, and respond to requests	A
13	Members acting alone outside meetings	Members outside compliance Indemnities invalid Personal risk	Members	2	2	4	Obtain and read 'Good Councillors Guide' Avoid making commitments on behalf of the council Attend relevant training courses	A
14	Council decisions not implemented	Confidence undermined Reputation risk arises Possible losses	Clerk	1	4	4	Clerk to publish marked unapproved minutes to be considered at next meeting	A
15	Inaccurate, untimely, improper minutes	Poor decisions in future Poor evidence for decisions	Clerk	1	3	3	Clerk to check minutes with councillors not more than 7 days after meeting Minutes published unapproved	A

16	Failure to segregate Trust business from Parish Council business	Lack of transparency Poor auditors report	Members Residents	2	2	4	Clerk to maintain separate minute book and accounts in accordance with Charity Commission guidelines	A
17	Inadequate document control	Poor evidence Poor support to members	Clerk	1	2	2	Clerk to establish filing and retrieval system Clerk to enforce document version control	A
18	Failure to recognise and address conflict of interest	Lack of transparency Open to complaints of fairness or bias	Members Clerk	1	2	2	Members to review Code of Conduct	A
19	Incomplete/inaccurate register of Members' interests	Lack of transparency Open to complaints of fairness or bias	Members	1	2	2	Members to review Code of Conduct	A
20	Failure to complete/submit Annual Return on time	Poor auditors report Public confidence suffers	Clerk	1	3	3	Clerk to maintain diary	A
21	Improper contracting procedures	Possible losses Poor levels of service Possible increased costs	Clerk	1	3	3	2015 national model adopted, separate financial regs Clerk adequately trained	A
22	Loss of data on PC due to system fault	Interruption to effective administration Possible financial loss	Clerk	1	4	4	External hard-drive Monthly back up	A
23	Loss of services of Parish Clerk	Interruption to effective administration	Members Clerk	3	3	6	Locum panel of experienced Parish and Town Clerks provided by the Society of Local Council Clerks able to assist in an emergency	A
24	Lack of professional advice	Poor decisions Costs and waste Possible non-compliance	Clerk	2	2	4	Maintain membership of KALC, NALC and SLCC	A
25	Lack of defined objectives or strategy	Resources not directed Poor performance Risks not base lined	Members	1	2	2	Council to produce an agreed 3 year corporate plan	A
26	Failure to correctly identify local needs or wishes	Council does not represent the people Resources not applied	Members	1	3	3	Maintain close contact with local residents	A

		Democratic deficit					Advertise parish meetings to obtain residents' feedback Publicise plans and invite comments	
27	Financial	Misappropriation of Council funds Financial loss	Public services	1	2	2	All banking arrangements and changes to banking services approved by the council and recorded in the minutes. Pay invoices by cheque/internet banking Cheques only signed at council meetings Three councillors to sign each cheque. Internet banking three councillors to authorise online Monthly reconciliation of parish council accounts to be presented at council meetings Annual scrutiny of all Financial Records by internal auditor External auditor to advise Clerk of the Council and the Chairman	A
28	Income ensuring that all requirements are met under custom & excise regulations	Unable to fulfil responsibilities	Public service	1	2	2	Ensure council understands and complies with current VAT legislation	A
29	Orders for work, goods and services Monitoring of performances against agreed standards under partnership agreements	Unable to fulfil responsibilities	Public service	1	2	2	Reviewed at internal audit	A

30	Lack of public participation at meetings	Public voice not heard Potential lack of interest in vacancies Lack of transparency	Members	1	2	2	Ensure meetings publicised on notice boards Include public participation on all agendas Ensure seating available at meeting for public Provide advice for members of the public attending Publish agendas and minutes on website	A
31	Allegations of libel or slander	Potential for litigation Costs of investigation Reduces confidence	Members	1	3	3	Clerk to intervene at meetings review all press releases or newsletter articles before release Adequate insurance cover	A
32	Bad publicity	Reduces confidence	Members Clerk	1	3	3	Review all press releases or newsletter articles before release manage press relations	A
33	Accidental damage to fixed assets	Costs of repair Loss of service until repaired	Clerk	2	2	4	Maintain insurance Playground inspection regime established	A
34	Vandalism to fixed assets	Costs of repair Loss of service until repaired	Clerk	3	2	6	Maintain inspection regime Maintain insurance Liaison with police	A
35	Loss to third parties	Possible Litigation Costs/damage	Clerk	1	3	3	Review Health & Safety ensure adequate insurance Check contractors insurance	A
36	Inadequate insurance	Balance of costs to be found	Clerk	1	4	4	Council to review annually or if circumstances change	A
37	Failure to calculate/submit precept on time	Inadequate resources to meet commitments Costs of re-billing	Clerk	1	3	3	Clerk to respond to Ashford Borough Council notices.	A

							Agenda item Members to consider and approve	
38	Inadequate annual precept and unsound budget	Inadequate resources to meet commitments	Members	1	4	4	Clerk and Members to build sound budget, using risk register and known commitments. Members to consider Reserves Policy built into Financial Regulations	A
39	Failure to account for and recover VAT	Wasted resources	Clerk	1	3	3	Clerk to review Internal auditor to check	A
40	Failure to stay within agreed budgets	Inadequate control	Members	1	2	2	Clerk to review	A
41	Holding excessive or inadequate reserves	Auditors report Poor use of resources Inability to meet commitments	Members	2	3	6	Clerk to review as part of budgeting Reserves policy to set percentage of precept Council to review size of reserves	A
42	Fraud by Clerk	Reputation Costs, Litigation	Clerk	1	3	3	Adequate internal audit Regular reporting to members Control systems for managing expenditure	A
43	Fraud by Members	Reputation Costs, Litigation	Clerk	1	3	3	Adequate internal audit Regular reporting to members Control systems for managing expenditure	A
44	Inadequate awareness of relevant legislation	Failure to comply	Members Clerk	2	3	6	Maintain membership of KALC/NALC	A
45	Failure to comply with relevant legislation	Litigation Costs Reputation damage	Members Clerk	2	3	6	Maintain membership of KALC/NALC Clerk to maintain training Liaise with internal and external auditors	A
46	Failure to maintain fixed assets register	Improper control Poor auditor's report	Clerk	1	2	2	Council to review Internal audit to review	A

47	Improper financial records	Potential for wasted resources	Clerk	1	2	2	Internal audit to review	A
48	HMRC requirements not met	Costs Litigation	Clerk	1	2	2	Clerk to liaise as necessary	A
49	Failure to comply with deadlines for accounts and returns	Poor auditor's report Reduction in confidence	Clerk	1	3	3	Clerk to liaise with internal and external audit	A
50	Non-compliance with data protection	Litigation Poor reputation	Members Clerk	1	3	3	Clerk to monitor	A

Results key

T + Trivial risk

A = Adequately controlled risk

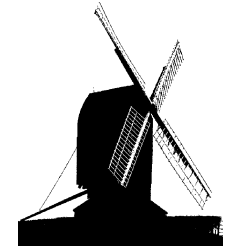
N = Not adequately controlled

U = Unable to decide (more information required)

Risk assessment Scoring Matrix

Likelihood	Severity					
	Multiple death (10)	Single death (8)	Major injury (6)	Lost time injury (4)	Minor Injury (2)	Delay (1)
Certain (10)	100	80	60	40	20	10
Very likely (8)	80	64	48	32	16	8
Likely (6)	60	48	36	24	12	6
May happen (4)	40	32	24	16	8	4
Unlikely (2)	20	16	12	8	4	2
Very unlikely (1)	10	8	6	4	2	1
Score	Priority	Action				
1 – 16	LOW	Action is required to reduce the risk, although low priority				
17 – 36	MEDIUM	Action required to control Interim measures may be necessary in the short term				
37 – 100	HIGH	Action required urgently to control risks. Unacceptable Immediate action required				

Report RPC/24/02 by Parish Clerk to Rolvenden Parish Council



~~Confidential/Not Confidential/Exempt/Not Exempt~~

Heading: Asset register

Summary: This report encloses details of the Parish Council's assets as at 31st March 2024.

Recommendations:

1. To receive and note Report RPC/24/02
2. To receive and note the content of the Asset Register

Reasons for recommendations:

The Parish Council is required to keep an up to date asset register.

Introduction:

The asset register is compiled from the Parish Council records, the values shown reflect either the original cost or if donated at the nominal sum of £1.00 accounting procedures for local authorities do not require assets to be revalued. The total value matches that quoted in the statement of accounts which forms part of the Annual Governance and Accountability Return.

Parish Clerk and Responsible Financial Officer.

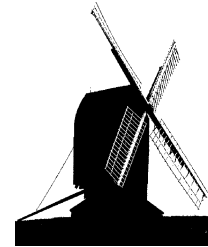
Email: rolvendenclerk@gmail.com

Rolvenden Parish Council

Asset register as at 31st March 2024

Play areas at the Streyte and the Layne	£58,707.00
Phone boxes at the Streyte and the Layne	£ 2.00
laptop computer	£ 500.00
Lavell Postcard collection	£ 1.00
3 x defibrillators	£ 3.00
2 x Bus shelter	£ 2.00
Jubilee bench	£ 497.00
Lease Rolvenden Village Hall Title No K883894	£ 1.00
	£59,713.00

Report RPC/24/03 by Parish Clerk to Rolvenden Parish Council



Confidential/Not Confidential/Exempt/Not Exempt

Heading: Report of the Independent Internal Auditor

Summary: This report encloses the report of the Independent Internal Auditor who has been asked to complete the Annual Internal Audit Report section of the Annual Governance and Accountability Return to the Council's External Auditor Mazars LLP.

Recommendations:

- 1. To receive and note Report RPC/24/03**
- 2. To receive and endorse the report of the Independent Internal Auditor**
- 3. To appoint a new Independent Internal Auditor for the financial year 2024 / 2025**

Reasons for recommendations:

The Parish Council is asked to agree the recommendations set out above because the Council is required by law to carry out an annual internal audit.

Introduction:

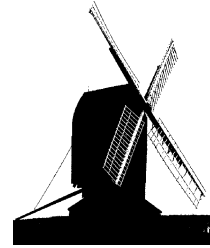
This report attaches the report of the Independent Internal Auditor following his recent appointment with the Parish Council. The Auditor has now completed the Annual Internal Audit Report, Section 4 of the Annual Governance and Accountability Return to Mazars LLP, the Council's External Auditor, as required under the Accounts and Audit Regulations 2003 (as amended).

The current Independent Auditor has advised that this will be his last audit as he is retiring.

Parish Clerk and Responsible Financial Officer.

Email: rolvendenclerk@gmail.com

Report RPC/24/04 by Parish Clerk to Rolvenden Parish Council



Confidential/~~Not Confidential~~/Exempt/~~Not Exempt~~

Heading: Statement on Internal Control for the year ended 31 March 2024 – Annual Governance Statement.

Summary: This report details the Statement on Internal Control to support the Annual Governance Statement required as part of the Annual Governance and Accountability Return for the year ended 31 March 2024.

Recommendations:

- 1. To receive and note Report RPC/24/04**
- 2. To approve and endorse the Statement on Internal Control for the year ended 31 March 2024**
- 3. To authorise the Chairman of the Parish Council to sign the statement of Internal Control for the year ended 31 March 2024.**
- 4. To respond “yes” in boxes 1 to 8 of the Annual Governance Statement at Section 1 of the Annual Return subject to the adoption of Report RPC/24/04 which relates specifically to Box 6**
- 5. To authorise the Chairman of the Parish Council to sign the Annual Governance Statement.**

Reasons for recommendations:

The Parish Council is asked to agree the recommendations set out above because:

- a) The Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically and effectively.
- b) The Council is responsible for ensuring that this 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 risks.

Introduction:

This report attaches the Parish Council's Statement of Internal Control for the year ending 31 March 2024. The Statement of Internal Control supports the Annual Governance Statement made by the Council at Section 1 of the Annual Governance and Accountability return to the Parish Council's external Mazars LLP.

Assertion 1 – financial management and preparation of accounting statements

We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements. To warrant a positive response to this assertion, the following processes need to be in place and effective:

- Budgeting – The council needs to prepare and approve a budget in a timely manner before setting a precept and prior to the commencement of the financial year. It needs to monitor actual performance against its budget during the year. A financial appraisal needs to be undertaken before the council commences any significant project or enters into any long-term commitments.
- Accounting records and supporting documents – all councils need to appoint an officer to be responsible for the financial administration of the council in accordance with Section 151 of the Local Government Act 1972. The council needs to have satisfied itself that its Responsible Financial Officer has determined a system of financial controls and discharged their duties under Regulation 4 of the Accounts and Audit Regulations 2015.
- Bank reconciliation – statements reconciling each of the council's bank accounts with its accounting records need to be prepared on a regular basis, including at the year end and reviewed by members of the council.
- Statement of accounts – the council needs to ensure that arrangements are in place to enable preparation of an accurate and timely statement of accounts in compliance with its statutory obligations and proper practices.

Assertion 2 – internal control

We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.

In order to warrant a positive response to this assertion, the following processes need to be in place and effective:

- Standing Orders and Financial Regulations. The council needs to have in place standing orders and financial regulations governing how it operates.
- Councils need to review regularly the effectiveness of its arrangements to protect money. Every council needs to arrange for the proper administration of its financial affairs and that its Responsible Financial Officer has formal responsibility for those affairs.
- Councils need to ensure controls over money are embedded in Standing Orders and Financial Regulations. Whilst Section 150(c) of the Local Government Act 1972 requiring 2 signatures has been revealed this council has retained the requirement for three signatures to authenticate payments.
- Review of effectiveness – Regulation 6 of the Accounts and Audit Regulations 2015 requires the council to conduct each financial year a review of the effectiveness of the system of internal control.

Assertion 3 -Compliance with laws, regulations and proper practices

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 smaller authority to conduct its business or on its finances.

In order to warrant a positive response to this assertion, the following processes need to be in place and effective:

- Acting within its powers – all council's actions are controlled by statute. Therefore, appropriate decision making processes need to be in place to ensure that all activities undertaken fall within a council's powers to act, in particular councils need to have robust procedures in place to prevent any decisions or payments being made that are ultra vires.
- Regulations and proper practices – procedures need to be in place to ensure that a council's compliance with statutory regulations and applicable proper practices is regularly reviewed and that new requirements, or changes to existing ones, are reported to members and applied.
- Actions during the year – a council needs to have satisfied itself that it has not taken any decision during the year, or authorised any action, that exceeds its powers or contravenes any laws, regulations or proper practices.

Assertion 4 – Exercise of public rights

We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.

In order to warrant a positive response to this assertion the council needs to have taken the following actions in respect of the previous year's Annual Governance and Accountability Return.

- Exercise of public rights. The council provided for the exercise of public rights set out in sections 26 and 27 of the Local Audit and Accountability Act 2014. Part 5 of the Accounts and Audit Regulations 2015 requires the RFO to have published, including on the council's website:
 - Sections 1 and 2 of the Annual Governance and Accountability Return
 - A declaration that the status of the statement of accounts is 'unaudited', and
 - A statement that sets out the details of how public rights can be exercised, as set out in Regulation 15(2)(b), which includes the period for the exercise of public rights.
- External Auditor's Review – A notice of the conclusion of the external auditor's limited assurance review of the Annual Governance and Accountability Return, together with relevant accompanying information was published in accordance with the requirements of Regulation 16 of the Accounts and Audit Regulations 2015.

Assertion 5 – Risk Management

We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.

In order to warrant a positive response to this assertion, the council needs to have the following arrangements in place:

- Identifying and assessing risks – the council needs to identify, assess and record risks associated with actions and decisions it has taken or considered taking during the year that could have financial or reputational consequences.
- Addressing risks – having identified, assessed and recorded the risks, the council needs to address them by ensuring that appropriate measures are in place to mitigate and manage risk. This might include the introduction of internal controls and/or appropriate use of insurance cover.

Assertion 6 – Internal audit

We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.

In order to warrant a positive response to this assertion, the council needs to have taken the following actions:

- Internal audit – the council needs to undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes taking into account internal auditing guidance for smaller authorities.

- Provision of information – the council needs to ensure it has taken all necessary steps to facilitate the work of those conducting the internal audit. Including making available all relevant documents and records and supplying any information or explanations required.

Assertion 7 – Reports from Auditors

We took appropriate action on all matters raised in reports from internal and external audit.

To warrant a positive response to this assertion, the council needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.

Assertion 8 – Significant events

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 smaller authority and, where appropriate have included them in the accounting statements.

To warrant a positive response to this assertion, the council needs to have taken the following actions where necessary.

- Significant events – the authority needs to have considered if any events that occurred during the financial year (or after the year-end), have consequences, or potential consequences, on the council's finances. If any such events are identified, the council needs to determine whether the financial consequences need to be reflected in the statement of accounts.

Assertion 9 – Trust Funds

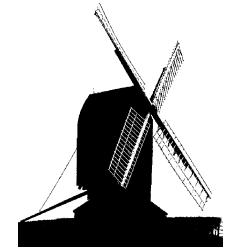
Trust funds (including charitable) in our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.

The council does act as the sole corporate trustee of the Thoburn Land Trust.

, Parish Clerk and Responsible Financial Officer.

Email: rolvendenclerk@gmail.com

Report RPC/24/05 by Parish Clerk to Rolvenden Parish Council



~~Confidential/Not Confidential/Exempt/Not Exempt~~

Heading: Statement of Accounts for the year ended 31 March 2024.

Summary: This report attaches the Statement of Accounts for 2023/24

Recommendations:

- 1. To receive and note Report RPC/24/05**
- 2. To approve and endorse the Annual Governance Statement at section 2 of the Annual Return for the year ended 31 March 2024.**
- 3. To authorise the Chairman of the Parish Council to sign the Accounts contained within the Annual Return for 2023/24 and the Annual Governance Statement.**

Reasons for recommendations:

The Parish Council is asked to agree the recommendations set out above because the Council is required to present an Annual Return for the Year ended 31 March 2024, to Mazars LLP, the Council's External Auditor.

Introduction:

The Annual Governance and Accountability Return section 2 provides a synopsis of the Council's receipts and payments for the financial year.