

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

Present: Andrew Wade (Chairman), John Baxter, John Flather, James Oxford and Stewart Sowman.

Attending: John Ward (Babergh District Councillor), Gordon Jones (Suffolk County Councillor), Dave Crimmin (Clerk), Robert Rendall (Boxford Suffolk Farms) and 3 members of public.

21/001 Apologies for Absence

None required.

21/002 Declaration of Interests and Requests for Dispensation

No interests were declared and no request for dispensation had been received.

21/003 Minutes of Meeting held on 10th December 2020

The minutes of the meeting were approved by the councillors who resolved that the minutes should be digitally signed by the Chairman as a correct record.

21/004 Reports from County and District Councillors

The councillors noted John Ward's previously submitted report and he updated councillors on the possibility that the May elections may be deferred to later in the year, the proposed increase of £5 in Babergh's Precept, Free Swim programme being suspended, an increase of £2.50 for brown bin collections, one hour free parking being considered in the proposed charges at Hadleigh and Sudbury car parks and the rollout of Business Grants in relation to Lockdown. The councillors noted Gordon Jones' previously submitted report and he updated councillors on COVID and SCC Budget proposals. He outlined the Suffolk 2020 project to operate Automatic Numberplate Recognition cameras on Suffolk roads and the councillors requested that Polstead be included in the scheme.

21/005 Boxford Suffolk Farms

Robert Rendall updated councillors on BSF's proposal to convert a redundant farm build to a gin distillery, which was being submitted to Babergh by the end of the month. The Chairman thanked Mr Rendall for his time explaining the proposals to the council.

21/006 Reports and Question from Councillors

No issues raised.

21/007 Public Forum

A resident raised his concerns over two drains being missed during a recent clearing of drains and the significant flooding at these points in recent weeks. Gordon Johns asked the resident to once again raise this on the SCC Reporting Tool and he would follow up with the department concerned.

21/008 Emails circulated

Following a review of the emails circulated by the Clerk since the last meeting, there were no further actions requested of the Clerk.

21/009 Clerk's Report

Following a review of the Clerk's Report (Appendix A) by the councillors there were no further actions requested of the Clerk.

21/010 Planning

- a. The councillors reviewed **Planning Application DC/20/05585 Barn At Spring Hill Shelley Road** - Application under Section 73 of the Town and Country Planning Act - Variation of Condition 2 (Approved Plans and Documents) and Condition 15 (Parking) of planning

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

permission DC/19/02014 Dated: 27/08/2019 - Conversion of storage barn to 1no. dwelling, erection of cart lodge and creation of vehicular access and resolved that they supported the application.

- b. The councillors reviewed **Planning Application DC/21/00168 Hill House, Polstead Green** - Application for works to a tree in a Conservation Area - Prune back 1No Holly Tree rear of garage due to overgrowth and shading and resolved that they had no objection.
- c. The councillors reviewed **Planning Application DC/21/00212 Christobel, White Street Green** - Application for Outline Planning Permission (some matters reserved, access to be considered) Town and Country Planning Act 1990 - Severence of garden and erection of 1no. single storey dwelling (following removal of garage and workshop). The councillors reviewed the fact that the application was for back garden development but with the proposed dwelling being wholly within the BUAB. By a majority of 3 to 2 the councillors resolved to support the application.
- d. There was no further planning application received since the agenda was posted requiring a response before the next meeting.
- e. The councillors reviewed the status of planning applications, enforcement referrals and appeals previously reviewed by PPC as per Appendix B.

21/011 Finance

- a. All cheques signed and due for signing, as itemised in Appendix C, were authorised by the councillors. The councillors also noted the income received since the last meeting and reviewed the Statement of Accounts against the budget and the bank reconciliation against the bank statements.
- b. The councillors reviewed the agreed Expenditure budget and proposed reserves (Appendix D) and resolved to set a Precept of £19,500 which will mean a £2.25p per annum increase in the Band D Council Tax for 2021 / 2022.
- c. No donation requests had been received at this time.
- d. The councillors resolved that Cllr Flather replace Cllr Richardson as a bank signatory.

21/012 Quiet Lanes

The councillors reviewed the Quiet Lanes proposed scheme for Polstead. After reviewing the reports of the scheme's impact after implementation in other Norfolk and Suffolk parishes, the councillors agreed that for an expenditure of £6,000 they would expect more impact from a scheme than that experienced by other parishes. Councillors resolved that the application to join the scheme should be withdrawn. The Chairman thanked Cllr Baxter for all this hard work in preparing the proposal for the council's consideration.

21/013 Polstead WI

There had been no further update to PPC on the transfer of the WI land.

21/014 Questionnaire Software

Due to COVID the councillors deferred a decision on the software's use until June 2021.

21/015 Highways and Footpaths

The councillors reviewed the request from a couple of residents for the gate on the footpath between Polstead Green and Rockalls Road not to be reinstated after recent repairs. The councillors agreed not to reinstate the gate and to review in May 2021. The Community Wardens to be requested to remove discarded paint tins at Homey bend. The councillors to be provided with read only access to Parish Online and to be provided with the Footpath map produced by PPC.

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

21/016 Assets, allotments, playground and playing field

Councillors agreed the design for the replacement bench in black paint on Polstead Green and Cllr Wade will discuss the installation plans for this as well as the gate repair at Rockalls Road with Suffolk Estate Fencing. The councillors agreed to undertake a review of signage, grit, dog and litter bins in the parish once COVID restrictions allowed.

21/017 New Bus Shelters

SCC has updated PPC that the two new bus shelters at Bower House Tye are likely to be installed by the end of January.

21/018 Risk Assessment

The councillors reviewed PPC's Risk Register (Appendix E) as at January 2021 and were satisfied with the issues covered.

21/019 Effectiveness of PPC's Internal Control and Internal Audit processes

The councillors reviewed the current system of PPC's internal controls and internal audit (Appendix F) and resolved that they were satisfied with the measures currently undertaken by the council.

21/020 Councillor Vacancy

Following the resignation of Karen Richardson the notice of the vacancy was placed on the website on the 4th January 2021. Following its expiry Babergh will notify PPC whether a poll has been called or the council can co-opt.

21/021 Future Agenda Items

- Standing Orders
- Financial Regulations
- Footpath Cutting contract
- Grass Cutting contract
- PIIP
- Church Donation
- Signage, dog, litter and grit bins.

21/022 Standing Order 3d

The councillors resolved to exclude the public and press from the meeting due to the confidentiality of the Clerk's Contract of Employment and advice received.

21/023 Clerk's Contract of Employment and advice received

The Clerk updated councillors on his plan to retire in Q1 of 2022.

21/024 Next scheduled meeting

The next PPC meeting will be held on Thursday 18th February 2021 at 7.30pm.

Meeting closed at 9.52pm.

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

Appendix A Clerk's Report

Minute	Action	Complete <input type="checkbox"/>
18/041	Sent reply to Lord of the Manor's solicitor.	
18/159 c	Bases have now been installed for the new bus shelter sites at Bower House Tye.	
20/173	CLlr Oxford had FP13 repair by landowner.	<input type="checkbox"/>
20/181	Minutes updated on Polstead website.	<input type="checkbox"/>
20/184	SCC confirmed that reflectiveness of new bus shelters met their highway standards.	<input type="checkbox"/>
20/187	Sent planning application response(s) to Babergh.	<input type="checkbox"/>
20/188 a	Payments made to suppliers and councillor.	<input type="checkbox"/>
20/192	CLlr Wade has met Suffolk Estate Fencing.	<input type="checkbox"/>
20/194	Awaiting confirmation of Poll date from Babergh.	
20/199	Both residents' advised of council's recommended actions.	<input type="checkbox"/>
20/202	Minutes updated on Polstead website.	<input type="checkbox"/>
20/206	Sent planning application response(s) to Babergh.	<input type="checkbox"/>
20/207	Payments made to suppliers.	<input type="checkbox"/>
	Community Wardens have undertaken cleaning of road signs in the parish.	<input type="checkbox"/>
	Clerk delegated actions	
	None since last meeting.	
	Clerk Hours	
	As at 10th January 2021 - Hours Worked 278.5 / Hours Paid 300	

Appendix B Planning Status

Reference	Address	Planning Details	PPC Minute	Parish Council Comments	Babergh DC Comments
DC/20/04390	The Old Rectory, Rectory Hill	Remodel garage door openings, creation of external bin store and install replacement external stair to the cart lodge.	As DC/20/04394	No objection	Permission Granted 30/11/2020
DC/20/04015	Waterloo House, Polstead Hill	Erection of cartlodge (following demolition of garage).	20/187a	Supported	Permission Granted 23/11/2020
DC/20/03864	The Brambles, Rockalls Road	Notification for works to trees in a Conservation Area - (A) 1no Scots Pine - Reduce by 20ft. (B) 1no Oak - Remove side branch. (C) 1no Oak - Remove 3no branches. (D) 1no Oak - Lift and shape crown. (E) 5no Pine - Fell. (F) 6no Leyland Cypress - Fell. (G) 1no Pine - Fell.	20/187b	No objection	Permission Granted 27/11/2020
DC/20/04965	Gable End, Hadleigh Heath	Erection of a two-storey rear extension and a porch. Conversion of garage into home office. Erection of a cartlodge (amended scheme to that approved under DC/19/03135).	20/187c	No objection	Permission Granted 21/12/2020
DC/20/03051	Prospect House, Stackwood Road	Erection of a single storey detached dwelling and garage (following demolition of existing outbuildings and garage) together with improvement to the vehicular access.	20/206a	Objected	Withdrawn
DC/20/05193	Treetops, White Street Green	Conversion of part of cart lodge to form a bedroom and ensuite. Erection of a swimming pool and pool building.	20/206b	Supported	Permission Granted 12/01/2021
DC/20/04417	Land Adjacent The Brewers Arms, Bower House Tye	Change of use of land for the erection of 6no. dwellings and the siting of 5no. holiday cabins including creation of car park and alterations to existing vehicular access.	20/206c	No objection	
DC/20/05258	Bower House Farm, Bower House Tye	Change of use of land for the stationing of 2no shepherds huts for the provision of short term holiday let accommodation.	20/206d	Supported	
DC/20/05210	Wannock, Hadleigh Heath	Erection of a single storey rear extension (following demolition of conservatory).	20/206e	Supported	Withdrawn 22/12/2020

Signed

Date

2020 Series Page 649

Polstead Parish Council adopted the General Power of Competence on the 16th May 2019

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

Appendix C RFO Report

Receipts & Payments

Date	Details	Ref	Power	Receipts	Payments
07/12/20	Interest			0.08	0.00
21/01/21	B Patrick - Footpaths December	2044	LA 2011 ss 1 to 8	0.00	150.00

Reconciliation

Account	Statement Date	Statement Balance	Actual Balance	Unpresented Cheques	Credits not shown	Difference
Community Account	31/12/20	£45,674.47	£44,084.62	£1,589.85	£0.00	£0.00
Premier Account	31/12/20	£3,334.85	£3,334.85	£0.00	£0.00	£0.00
Cash	12/01/21	£0.00	£0.00			£0.00
		£49,009.32	£47,419.47	£1,589.85	£0.00	

Budget v's Actual

	Budget	Actual		Reserves	Budget	Actual
Assets Brought Forward		£42,030.94				
Income			Expenditure			
Precept	£18,596.00	£18,596.00	Clerks Salary		£4,704.98	£3,297.16
Bank Interest	£0.00	£1.43	Admin		£2,300.00	£1,050.13
Recycling	£0.00	£0.00	Insurance		£580.00	£0.00
Grants	£745.00	£744.32	Audit Inspections		£340.00	£380.00
Allotment Rent	£120.00	£148.80	Donations		£1,000.00	£2,027.50
Wayleave	£22.00	£21.01	Chairman's Allowance		£60.00	£45.00
QDJ	£0.00	£0.00	Community Wardens		£1,180.00	£1,000.00
Donation	£0.00	£0.00	Dog & Litter Bins		£1,000.00	£771.47
Compensation	£0.00	£0.00	Footpaths		£1,850.00	£3,030.50
Other	£0.00	£0.00	Grass Cutting		£3,350.00	£2,688.00
CIL	£0.00	£0.00	Ditch Clearance		£200.00	£0.00
VAT Repayment	£0.00	£1,456.49	Maintenance		£1,200.00	£654.84
			Village Hall		£965.00	£0.00
			Projects		£1,500.00	£90.00
			Contingency		£500.00	£0.00
			CIL	£9,617.56	£0.00	£0.00
			VAT Paid		£0.00	£544.92
Total	£19,483.00	£20,968.05	Total	£9,617.56	£20,729.98	£15,579.52
			Assets Carried Forward			£47,419.47
Total		£62,998.99	Total			£62,998.99

Signed

Date

2020 Series Page 650

Polstead Parish Council adopted the General Power of Competence on the 16th May 2019

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

Appendix D Precept 2021 / 2022

At the November meeting you agreed a total expenditure budget of **£22,252.00** for 2021 / 2022 as follows:

	2019 / 20		2020 / 21			2021 / 22
	Budget	Actual	Budget	Actual to Date	To year end	Budget
<u>Income</u>						
Bank Interest	0.00	6.15	0.00	1.43	5.00	0.00
Recycling	0.00	0.00	0.00	0.00	0.00	0.00
Grants	745.00	1,294.32	745.00	744.32	745.00	745.00
Allotment Rent	120.00	105.00	120.00	148.80	148.50	120.00
Wayleave	22.00	20.75	22.00	21.01	22.00	22.00
QDJ	0.00	0.00	0.00	0.00	0.00	0.00
Donation	0.00	0.00	0.00	0.00	0.00	0.00
Compensation	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
CIL	0.00	9,129.43	0.00	0.00	0.00	0.00
VAT Repayment	0.00	1,013.01	0.00	1,456.49	1,456.49	0.00
Total Income	887.00	11,568.66	887.00	2,372.05	2,376.99	887.00
Precept		18,668.00			18,668.00	
<u>Expenditure</u>						
Clerks Salary	4,655.28	4,420.52	4,704.98	3,297.16	4,736.70	4,832.00
Admin	2,200.00	1,999.75	2,300.00	1,050.13	1,900.00	2,305.00
Insurance	560.00	505.15	580.00	0.00	580.00	580.00
Audit Inspections	320.00	328.00	340.00	380.00	380.00	380.00
Donations	1,000.00	540.00	1,000.00	2,027.50	2,400.00	1,000.00
Chairman's Allowance	60.00	0.00	60.00	45.00	60.00	60.00
Community Wardens	0.00	0.00	1,180.00	1,000.00	1,180.00	1,180.00
Dog & Litter Bins	1,000.00	749.00	1,000.00	771.47	1,000.00	1,000.00
Footpaths	1,700.00	2,358.00	1,850.00	3,030.50	2,700.00	2,800.00
Grass Cutting	3,250.00	2,826.70	3,350.00	2,688.00	3,950.00	3,950.00
Ditch Clearance	200.00	0.00	200.00	0.00	0.00	0.00
Maintenance	1,200.00	769.78	1,200.00	654.84	1,200.00	1,200.00
Projects	1,500.00	1,128.19	1,500.00	90.00	1,500.00	1,500.00
Village Hall	965.00	0.00	965.00	0.00	965.00	965.00
Contingency	500.00	0.00	500.00	0.00	500.00	500.00
CIL	0.00	1,553.67	0.00	0.00	5,092.00	0.00
VAT Paid	0.00	1,456.49	0.00	544.92	1,700.00	0.00
Total Expenditure	19,110.28	18,635.25	20,729.98	15,579.52	29,843.70	22,252.00

Signed

Date

2020 Series Page 651

Polstead Parish Council adopted the General Power of Competence on the 16th May 2019

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

Reserves held by PPC

It is proposed to maintain the reserves for Asset Replacements and Play Equipment Replacement and increase the Election Costs reserve to as there has been a Poll called by electors.

	2019 / 20		2020 / 21		2021 / 22	
	Start of year	End of year	Start of year	End of year	Start of year	End of year
Asset Replacement	11,000.00	12,000.00	12,000.00	12,000.00	12,000.00	12,000.00
Play Equipment Replacement	6,000.00	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
CIL	2,041.80	9,617.56	9,617.56	4,525.56	4,525.56	4,525.56
Election Costs	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,500.00
Total Earmarked Reserves	21,041.80	31,617.56	31,617.56	26,525.56	26,525.56	27,025.56
General Reserves	9,354.43	10,380.08	10,380.08	6,673.37	6,673.37	?

Precept for 2021 / 2022

Babergh has written to PPC regarding the Tax Base which will decrease from **387.83** in 2020 / 21 to **388.47** in 2021 / 2022.

Using the projections for income, expenditure and earmarked reserves, PPC will also need to consider the level it wishes to maintain its General Reserves. Best practice would suggest that the level of General Reserves should be somewhere between 50 -100% of main income. The 3 examples I give below show a:

- Example 1 Precept of £18,626 and keeping the Band D Council Tax the same as 2020 / 21
- Example 2 Precept of £19,500 will increase the Band D Council Tax by £2.25 per annum
- Example 3 Precept of £20,500 will increase the Band D Council Tax by £4.82 per annum

	2019 / 20	2020 / 21	2021 / 22	2021 / 22	2021 / 22
			Example 1	Example 2	Example 3
START OF YEAR					
Earmarked Reserves	21,041.80	31,617.56	26,525.56	26,525.56	26,525.56
General Reserves	9,354.43	10,380.08	6,601.37	6,601.37	6,601.37
Total Reserves	30,396.23	41,997.64	33,126.93	33,126.93	33,126.93
Income ex Precept	11,568.66	2,376.99	887.00	887.00	887.00
Precept	18,668.00	18,596.00	18,626.00	19,500.00	20,500.00
Total Income	30,236.66	20,972.99	19,513.00	20,387.00	21,387.00
Expenditure	18,635.25	29,843.70	22,252.00	22,252.00	22,252.00
END OF YEAR					
Earmarked Reserves	31,617.56	26,525.56	27,025.56	27,025.56	27,025.56
General Reserves	10,380.08	6,601.37	3,362.37	4,236.37	5,236.37
Total Reserves	41,997.64	33,126.93	30,387.93	31,261.93	32,261.93
Tax Base	389.33	387.83	388.47	388.47	388.47
Band D Council Tax	47.95	47.95	47.95	50.20	52.77

The Council Tax that a Band D household in Polstead pays is the Precept demanded by PPC divided by the Tax Base for that year.

Signed

Date

2020 Series Page 652

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

For 2021 /2022 Babergh has informed Polstead Parish Council that:

“In the one-year Spending Review announced on 25th November 2020, £670m additional grant funding was announced to provide support to authorities in respect of the impact on council tax bases arising from increased LCTRS reliefs. This funding has subsequently been confirmed in the Provisional Local Government Finance Settlement. Major precepting authorities will receive a Local Council Tax Support Grant allocation proportionate to their share of the council tax bill in the district, based on the increase in the value of LCTRS reliefs in the year between the October 2019 CTB1 and October 2020 CTB1 returns, together with an allowance for forecast increases at a national level. The information provided from government suggests that our allocation of £115,000 includes a share for Town and Parish Councils and Babergh has agreed to pass this grant on in full (£38,600).

The allocation of this grant to individual councils has been calculated in proportion to the reductions in the calculated tax base for the parish resulting from increased LCTRS reliefs and the use of a reduced collection rate in the tax base calculation as mentioned above.

Your council will consequently receive a grant payment of £312.00. This grant will be paid as a single payment at the same time as your first precept payment on 30th April 2021.

As outlined earlier in this letter, you may wish to take this grant into account when determining your precept and assessing the impact of any increases on tax payers. I can also advise you that in the Provisional Local Government Finance Settlement it was confirmed that there will be no council tax referendum limits for town and parish councils in 2021/22.”

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

Appendix E Risk Management

POLSTEAD PARISH COUNCIL				
RISK MANAGEMENT REGISTER AS AT JANUARY 2021				
Risk Identified	Impact	Risk	Insurance Cover	Control Action
Inadequate forward planning and budgetary controls	High	Low	No	Annual Budget Review Actual vs. Budget review at meetings
Fraud by Clerk or Councillors resulting in immediate financial loss	High	Low	Yes	No Petty Cash Councillors check bank reconciliation against bank statements at each meeting Internal Auditor review
Council operates ultra vires or does not comply with current legislation	High	Low	No	Regular training for Councillors and Clerk Within Clerk's job description
Poor reporting to Council, Record Keeping and Book Keeping	Medium	Low	No	Accurate minutes Timely and accurate financial reporting Internal Auditor review External Auditor review
Council lacks relevant skills	Medium	Low	No	Regular training for Councillors and Clerk Create committee and second skills
Lack of maintenance to council owned assets	High	Medium	Yes	Maintenance programme Walk the Parish to review condition of assets
Loss or damage to council owned property	Low	Low	Yes	Asset Insurance cover Review Assets Register against insurance
Injury to persons as a consequence of asset ownership or provision of amenities	High	Medium	Yes	Public Liability insurance Weekly inspection of play equipment Annual inspection of play equipment by external organisation Walk of Parish to review
Failure to reclaim VAT	Low	Low	No	RFO Report review by councillors Internal Auditor review VAT can be claimed back 3 years
Failure to respond to electors' rights of access	Medium	Low	No	Within Clerk's job description
Unexpected loss of Clerk or Clerk's office	High	Low	Yes	Up to date job description Clerk electronic files held on Microsoft One Drive Cloud.
GDPR				
Consent	Low	Medium	No	Review all new forms & website changes
Council Awareness	High	Medium	No	Clerk training
Councillor Awareness	High	Medium	No	Councillor training & ICO Guide
Data Breaches	Low	High	No	ICO process to follow
Data Protection Officer	Low	Low	No	Parish Council does not need to appoint.
Information Held	Medium	Medium	No	Data Audit and associated actions reviewed 12 monthly
Lawful basis for holding data	Medium	Medium	No	Data retention policy
Subject Access Requests	Low	Low	No	Policy in place

Signed

Date

2020 **Series Page 654**

Polstead Parish Council adopted the General Power of Competence on the 16th May 2019

POLSTEAD PARISH COUNCIL

Minutes of meeting held on 21st January 2021 via Videoconference

Appendix F Internal Control and Internal Audit processes

Under The Accounts and Audit Regulations 2015 (SI 2015/234) the Council must carry out a review of its Internal Controls and Internal Audit processes on at least an annual basis. The regulations require the Council to carry out a review of the effectiveness of the Internal Controls and Internal Audit processes and to consider the findings of this review.

Internal Control

The Parish Council accounts are produced on an excel spreadsheet. This file along with all other data files held on behalf of the Council are stored on Microsoft's One Drive Cloud.

All entries within the Receipts and Payments are supported by documentation that is referenced back to the excel spreadsheet. Each item of expenditure highlights the power used by Council and the minute where the expenditure was authorised. On the foot of each page of the minutes the fact that Polstead Parish Council adopted the General Power of Competence on the 16th May 2019" is noted. A list of receipts and payments to be authorised at each meeting are contained in the RFO Report.

The council holds money at Barclays Bank and these balances are reconciled in the RFO Report for each scheduled meeting of the council. A councillor also checks the bank account statements against the reconciliation report at each meeting. Councillors Wade and Oxford are the existing signatories for the Barclays Bank accounts, with a third to be appointed at the meeting on the 21st January following the resignation of Karen Richardson.

The councillors are also given a Statement of Affairs vs Budget in the RFO Report for their review at each scheduled meeting. The annual budget process and figures used are attached to the minutes of the meeting held on the 12th November 2020.

VAT recoverable is normally claimed after the last meeting of the financial year in March.

No Petty Cash is held by the Council and all cash / cheques received are deposited as soon as practicable after receipt.

Internal Auditors

Heelis and Lodge were appointed as this Council's Internal Auditor at the Parish Council meeting held on 21st May 2020 minute 20/087. The two partners of Heelis and Lodge have both worked for local Councils in the past and are completely independent from this Council.

The Internal Auditors produced a professional and helpful report when the accounts were returned to the Responsible Financial Officer which you reviewed and accepted at the meeting held on the 21st May 2020 minute 20/095a.

Whilst Heelis & Lodge comply with the regulations covering the Internal Auditors, it would also appear that they meet the level of coverage required of a council of this size at a level of fee that would also appear appropriate.

End of Appendices