

WESTHAMPNETT PARISH COUNCIL

MINUTES OF A MEETING OF THE COUNCIL

20 JULY 2015 AT 7PM

AT THE MARCH C. OF E. SCHOOL, WESTHAMPNETT

PRESENT: Cllrs Harding (Chairman) Mrs Burborough, James, Mrs McLeish and Mrs Moth.

IN ATTENDANCE: District Cllr M Hall
County Cllr J Hunt
G. Burt, Clerk
3 Members of the Public

1. Chairman's Announcements

The Chairman welcomed those present.

2. Apologies

Apologies for absence were received from Cllrs Fabricus and Mrs Hardstaff, and from the Clerk for his late arrival.

3. Declarations of Interest

Members and officers were invited to make any declarations of pecuniary and/or non-pecuniary interests that they may have in relation to items on the agenda and were reminded to make any declarations at any stage during the meeting if it then became apparent that this may be required when a particular item or issue was to be considered. None were declared.

4. Minutes

Minutes of the meetings of the 18 May and 7 July 2015 which had been previously circulated were **APPROVED** and signed by the Chairman as correct records of the meeting.

5. Matters Arising from the Minutes

None.

6. Adjournment for Reports

The meeting was adjourned for the following reports:

a. District Councillor Mike Hall

Reported that all the strategic sites contained in the Local Plan had been accepted by the Inspector. He believed that the Madgwick Lane application should be brought forward and determined once and for all. 434 homes p.a were to be built under the Plan. Cllr Moth commented on the housing shortage, but Cllr Hall reported that there was currently planning permissions for 2,700 homes in the District, unimplemented.

b. County Councillor Jeremy Hunt

With reference to the publicity given to the prospect of a Chichester Northern Bypass, Cllr Hunt gave assurances that there would be full consultation, remarking that the proposal was first mooted as early as 1937!

He had a useful meeting with Cllr Harding and the Area Highways Manager regarding various matters: Finger sign, Parish Boundary signs and the Stane St Cycleway. It was likely that the Parish would be asked to appoint Consultants to design the latter, using S106 funds. The Parish could then appoint a contractor once WSCC had approved the design.

WSCC had launched a new once-only portal for reporting deaths, called "One Place." This information would then be filtered to all relevant agencies, reducing the need to report it separately to many agencies.

He urged Councillors to report any incidents of Travellers parking on the verge outside the new Transit Site (often there were good reasons why vans were parked there e.g. emergencies.) The facility appeared to be well used and he looked forward to attend the Consultative meeting.

Police were very active in the area at the moment dealing with speeding and other offences.

c. Police Representative

No representative present. Members commented on ongoing parking problems in Stane Street, many culprits being Rolls Royce employees.

d. Goodwood Estate

It was reported that both the Aerodrome and Motor Circuit Consultative Committee had met to discuss the Madgwick Lane development. The latter had resolved:

That the Goodwood Motor Circuit Consultative Committee agrees:

(1) To make no representations to the full Council meeting of Chichester District Council on Tuesday 14 July 2015 when the Local Plan will be considered for adoption.

(2) To work in collaboration with the Goodwood Airfield Consultative Committee with regard to noise issues and the Goodwood Motor Circuit and Goodwood Airfield.

(3) To make in due course if required joint representations with Goodwood Airfield Consultative Committee in defence of the 400m buffer in the event that it was challenged by a developer.

It was reported that two residents account for most complaints about the Aerodrome.

A meeting was planned to discuss the Helicopter Flight path noise problem.

The new Clubhouse at the Aerodrome had yet to be completed.

e. Rolls Royce

It was reported that WSCC Highways were well aware of speeding and parking issues in Stane Street. A meeting to discuss the issue with the Deputy Police Commissioner was planned. Comment was made that the PCSO could book offenders but rarely visited the village. It was reported that WSCC had placed a moratorium on initiating new Traffic Orders, due to the number already awaiting

completion. The suggestion was made that given the RR keep applying for planning permission for small developments, permissions be withheld until they resolve the problem of staff parking. Members felt there should be one on-site space per employee. The ongoing issue of lack of on-site parking for residents of the original Bellway estate, adding to the problem on Stane St, was reiterated. Residents should report illegally parked cars to the Police via *Operation Crackdown*, although CDC was responsible for parking enforcement.

7. **Public Questions**

A resident asked if the results of the consultation on the March School Travel Plan, as recently publicised, could be made available to residents and the Council? Another resident who had a connection with the School, replied 'yes.'

8. **Community Hall Project**

The Chairman gave an overview of progress to date; Councillors had met with Bellway, who took on board members' views on what the new hall should include, with a view to Bellway constructing the facility. Bellway had since reported back, suggesting a design and likely cost. An extraordinary meeting of the Council had been held, when the proposals were discussed. A further meeting had been held with Bellway, asking for several amendments. These were now awaited. In the meantime, the Clerk was asked to seek the expertise from Action in Rural Sussex, in order to help progress the scheme.

(The Council had separately considered the planning application for the whole site at the extraordinary meeting.)

9. **Planning Applications and Decisions**

- a) Members RESOLVED the comments on applications received since the last meeting, Appendix A.
- b) Solar Farm. The Chairman reported on a meeting held the previous week (kindly hosted by Cllr Mrs McLeish) with the developers of a 47 acre site in Boxgrove Parish, although it would be very close to Maudlin. There was the possibility that they may be able to assist with our Village Hall project either technically and/or financially in respect of Solar panels as they would set up a fund to assist local communities.

10. **Highways**

- a) Finger Sign. At the last meeting, the desirability of replacing a leaning and bent sign pointing to Westerton, outside the Aerodrome with a traditional cast iron finger post was highlighted. WSCC had no objection and would be happy to issue a licence to WPC for a new sign at that location, and Goodwood were happy to sponsor the £1,400 cost. RESOLVED that the Parish Council undertake the works as appropriate and that the *lollipop* say 'WSCC Westhampnett'.
- b) Unkempt Land in Stane St. Goodwood Estate had replied, copied to all Councillors, advising that this land was the responsibility of the Grange Management Committee.
- c) Members commented on a van parked seemingly permanently in Claypit Lane; although very dirty, it did move occasionally.

- d) It was suggested that Goodwood use their Hedge Flail to trim hedges, to assist the volunteer team.

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11. Members' Reports

f. **Planning Update**

Nothing to add

g. **New Homes Bonus**

Cllr Mrs Moth had been looking at the forms with a view to submitting applications to utilise the Parish's 2015-16 allocation. Looking at previous submissions, she believed applications for a Defibrillator and replacement swings would not be successful. RESOLVED that applications for the following projects be submitted: Outdoor Gym Equipment for the Westerton Play Area; IT equipment plus training, for the new Village Hall; litter bin and seat for the Maudlin Bus Shelter; additional /replacement Westhampnett Signs.

h. **Flooding**

The Clerk would check to see if the order relating to *Operation Watershed* works at Dairy Lane and Coach Road had been submitted.

i. **Travellers' Transit Site**

A planned Consultative meeting had been postponed. Members commented on the increase in litter, noise and anti-social behaviour in the vicinity. The gate was still being left open. It was suggested that Members should take photographs of vans parked on verges with their mobile phone. Councillors looked forward to the promised data on Transit Site usage etc.

j. **Neighbourhood Plan**

Still on hold pending the outcome of the Local Plan Inquiry.

k. **Play Area**

Cllr Mrs McLeish had so far received two quotations, for approximately £4,000 to replace the swings. It was suggested that the supplier the School use be approached.

l. **Closed Landfill Site.**

No report.

m. **Lavant Valley Partnership**

Cllr Mrs Burborough had attended a recent meeting. Topics covered included a Flooding Plan and Broadband – only 2 house in the Parish were not connected.

n. **Newsletter**

Printing by Rolls Royce remained an issue. The possibility of sharing the Church newsletter was suggested, along with e-mail alerts as to when something new was posted to the website.

o. **Grange Management Committee**

It was likely that the residents would take over the management of the estate from the existing Bellway-appointed Committee, although a list of snags had to be rectified beforehand. Some additional on-estate road parking could be created, but the current rules restricting roadway parking were made to ensure that access remained available at all times. (The roadways were quite narrow.)

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12. Finance

- a) **Clerk's Working from Home Allowance.** Details of the maximum permitted allowance that could be paid to Clerks working from home, without incurring a tax liability had been previously circulated. The payment was to compensate for use of home, storage, heat, light and telephone etc. RESOLVED that a payment of £216.00 for 2014-15 be made. (The Clerk provided further information post-meeting, to assist Members' questions.)
- b) **Receipts and Payments from 19 May – 20 July 2015**, as set out in Appendix B, were approved. Members agreed that the budget previously agreed for additional bins, be utilised to provide new bins outside the School and by the Bus Shelter at Maudlin, and that the emptying be added to the existing contract with CDC.
- c) The **Bank Reconciliation**, Appendix C, showing a Cashbook and Bank balance agreeing of at 12 June 2015, was noted. In accordance with good practice, Cllr Harding viewed Bank Statement 221 and initialled the corresponding balance.
- d) The **2014-15 Internal Auditor's Report** had been previously circulated - Appendix D. Members were pleased to see so few comments made and agreed that the three recommendations made be taken forward during the forthcoming year.
- e) **Transparency Code**
Details about how these would impact upon Westhampnett had been previously circulated and the Clerk gave an overview. As Westhampnett's turnover was below £25,000, it would no longer be subject to External Audit, but instead would have to post more information onto its website. Most of this information was already being generated by the Council, so it would just involve tweaking it slightly prior to display. The main resource implication would be the Clerk's time.

13. Correspondence plus any other matters for information only.

- a) WSCC Divisions Boundary Review – various e-mails relating to this had been circulated – NOTED.
- b) SDNPA Parish Representatives Election. Parish Councillors had been invited to express their preference on who the Parish should vote for. As only Cllr Mrs Burborough had responded, we had cast our two votes in favour of David Burden and Karen Roberts.

Date of Next Meeting

MONDAY 21 SEPTEMBER 2015 7PM

The meeting closed at 9.10pm.

Chairman:

Date:

Comments on Planning Applications

WH/15/01768/ FUL - Minor Dev - All Others	Jewson, Stane Street, Westhampnett, Chichester, West Sussex, PO18 0NS	Retrospective application for erection of increased height boundary fencing.	NO OBJECTION
WH/15/01456/ LBC - Other Dev - LBC's Alter/Extend	Viewpoint Barn, 6 Old Place Lane, Westhampnett, Chichester, West Sussex, PO18 0NL	Proposed low level wall to side, electric sliding entrance gate, repaint of doors and windows externally, re- pointing of area of flint wall and re- installation of gutter to rear pitched roof.	NO OBJECTION
WH/15/01489/ DOM - Other Dev - Householder Developments	16 Richmond Road, Westerton, Chichester, PO18 0PQ	Rear extension and internal alterations.	NO OBJECTION
WH/15/01862/F UL -Minor Dev - All Others	Rolls Royce Motor Cars , The Drive, Westhampnett, West Sussex, PO18 0SH	Erection of one temporary building 10m x 12m.	NO OBJECTION

APPENDIX B

RECEIPTS 19 MAY - 20 JULY 2015				
Date	Payer	Details	Paying-in slip	Gross Amount
			TOTAL	-
PAYMENTS 19 MAY - 20 JULY 2015				
Date	Payee	Details	Cheque No.	Gross Amount
18/05/2015	M Wood	Retirement gift - retiring Cllr	100686	50.00
18/05/2015	R Holman	Retirement gift - retiring Cllr	100687	150.00
21/05/2015	CAB	Grant	100688	100.00
21/05/2015	The March School	Grant for defibrillator	100689	100.00
21/05/2015	Samaritans	Grant	100690	100.00
21/05/2015	W Harding	Printer cartridge	100691	14.99
21/05/2015	W Harding	Paper	100691	6.49
21/05/2015	W Harding	Photocopying	100691	5.70
21/05/2015	C Moth	Retirement gifts + cards etc	100692	24.00
21/05/2015	C Moth	Retirement gifts + cards etc	100692	40.29
04/06/2015	Came & Co	Insurance renewal	100693	522.26
04/06/2015	Mrs J Hardstaff	Reimb. for refreshments at Annual Meeting	100694	15.00
04/06/2015	R Huntingford	Grass Cutting x2 May	100695	200.00
04/06/2015	Auditing Solutions	2014-15 Internal Audit	100696	186.00
07/07/2015	WSCC	Clerk's salary + oncosts - May	100697	417.8
07/07/2015	R Huntingford	Grass Cutting x2 June	100698	200.00
07/07/2015	SSALC	New Cllr Training	100699	120.00
07/07/2015	G Burt	Photocopying	100700	2.38
		Stationery	100700	0.95
		Postage	100700	2.39
		Mileage	100700	25.56
20/07/2015	WSCC	Clerk's salary + oncosts - June	100701	496.07
20/07/2015	G Burt	Clerk's <i>Working from Home</i> Allowance	100702	216.00
				2,995.88

APPENDIX C

BANK RECONCILIATION			
AS AT 12 JUNE 2015			
PRESENTED TO COUNCIL ON 20 JULY 2015			
RECEIPTS & PAYMENTS			
Balance brought forward (as at 01/04/2015)	£28,221.89		
Add Total Receipts	14,819.84		
Less Total Payments*	(3,619.54)		
TOTAL	£39,422.19	◀	
BANK			
Barclays - Main AC (as @ 12/06/2015)	20,808.71		
Barclays - Village Hall AC (as @ 23/09/2014)	12,916.31		
NS&I (as @ 01/01/2015)	5,797.17		
Less unpresented cheques			
	100689	-100.00	
TOTAL	39,422.19	◀	
*Excludes t/fs between a/cs			

TALLY

Westhampnett Parish Council

Internal Audit Report 2013-14

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background and Scope

The Accounts and Audit Arrangements introduced with effect from 1st April 2001, require all Parish Councils to implement an independent internal audit examination of their Accounts and accounting processes annually. The Council complied with these requirements appointing us at Auditing Solutions Ltd to provide the service to the Council at the outset. This detailed report details our approach to and the results of our review process for the 2014-15 financial year.

Internal Audit approach

We have as previously paid due regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / Annual Return. However, as in previous years, due to the low number of annual transactions, we have applied direct substantive tests in order to facilitate our 'sign-off' of the Internal Audit Report in the Annual Return. We have also updated our analysis of receipts and payments to include detail in the 2014-15 Statement of Accounts.

The report, as previously, summarises our conclusions on each of the key areas covered by the annual Internal Audit Report. Recommendations arising from our work in each of the individual areas are detailed in the main body of the report and then summarised at the end in an Action Plan for the reference of members. We have also followed up on those issues raised in last year's report to identify the extent of action taken and are pleased to acknowledge the positive progress made in most areas.

Overall Conclusion

We are pleased to conclude that the Council continues to operate generally effective systems: we note the appointment of a new clerk with effect from 1st July 2014 and are pleased to acknowledge the quality of documentation provided for our review.

We have identified a few relatively minor issues that require attention, detail of which is set out in the body of the report with any resultant recommendations further summarised in the appended Action Plan. We would ask that we be provided with responses to these recommendations once considered by Council.

On the basis of the generally satisfactory conclusions of our review work this year, we have signed off the Internal Audit Report in the Annual Return assigning on positive assurances in each relevant area with a single caveat in relation to the non-adoption of the risk register during the financial year, contrary to the mandatory requirement set out in the Governance and Accountability Manual / Practitioner's Guide. .

Detailed Report

Review of Corporate Governance

We previously noted that a former Clerk had produced updated Standing Orders (SOs) and Financial Regulations (FRs), which were adopted by the Council at its January 2009 meeting. We reviewed their content and considered them appropriate for a Council the size of Westhampnett. There have been a number of legislative changes in recent months and we note the Clerk and Council's awareness of the existence of revised NALC model documents, which we understand will be reviewed, tailored to meet the specific needs of the Council in the coming months and be submitted for formal adoption, the existing documents having been re-adopted in May 2015 as a temporary stop gap measure.

As recorded in previous reports, in examining the extant documents, we noted an inconsistency in the value at which formal tender action is required with the FRs identifying the value as £20,000, (Para 11.1 (b) refers), whilst the SOs identify the value as £60,000 (Para 30 (a) (5) refers). With the annual precept and expenditure of less than £20,000, we consider the FR value of £20,000 more appropriate.

We also drew members' attention to the repeal of Section 150(5) of the LG Act 1972 in last year's report and have seen no indication of any planned move to implement revised arrangements for the foreseeable future, other than noting the existence of a few payments made by regular direct debit or standing order.

We have continued our examination of the Council's minutes for the year under review to determine whether any issues exist that may have either a legal or financial impact on the Council and its future financial stability and are pleased to record that no significant issues have been identified, although we note that the minutes afford no indication of the powers relied on when approving the payment of grants and donations to local bodies.

We are pleased to note that the 2015-16 budget and precept were discussed and agreed with an increase in the latter to £20,000 formally adopted by the Council at the January '15 meeting, also noting that no Council Tax Support Grant would be payable.

Conclusions and recommendations

Whilst no significant issues of concern have been identified in this area, we have identified, as above, one or two areas that require attention.

- R1. Action to review and update the Standing Orders and Financial Regulations, bringing them into line with the NALC model documents following recent legislative changes should be expedited as soon as practicable.*

- R2. *The Council should ensure that a consistent value for formal tender action is recorded in both the Standing Orders and Financial Regulations, ideally at a more appropriate value than that indicated in the NALC models.*

Maintenance of Accounting Records & Bank Reconciliations

The clerk has recorded the Council's accounting transactions in separate spread sheets, one each for receipts and payments. We consider that these provide a sound basis for recording transactions and identifying detail for inclusion in the Annual Return at Section 1. In examining the detail it was apparent that the records include two cheques drawn in 2013-14 but not clearing the bank until April 2014: a further cheque also drawn in 2013-14 has never been presented at bank.

In completing our review for 2013-14, we advised the acting clerk the values and detail to be included in that year's Annual Return, including detail of the above three cheques. This appears to have been ignored and, consequently, the recording of the payments in the 2014-15 Annual Return as current year expenditure is appropriate.

We have, given their low volume, checked and agreed detail of all transactions as recorded in the cashbook to supporting bank statements for the financial year on each of the three bank accounts now in use, two with Barclays and one with NS&I.

We are pleased to note that periodic bank reconciliations are prepared and presented to members at meetings during the year now in an appropriate format, as suggested in last year's report.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year and wish to commend the new clerk on the clarity of records being maintained.

Review of Payments

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and approved budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have reviewed all payments made during the year and recorded in the spread sheet cashbooks to ensure compliance with the above criteria. We are pleased to record that, apart from a few missing documents in the year prior to the new clerk's appointment, all are appropriately supported.

We note that the value (£11,175) of the transfer of funds to the Village Hall account was made by cheque drawn on the Barclays current account and has, consequently, been entered in the payments cashbook as a payment. Whilst acknowledging that this amount has been excluded from the total value of payments in the year as recorded in the detailed accounts and Annual Return, we suggest that should such future transfers occur in this format, the cheque detail be recorded in the cashbook, but with no value in the total or analysis columns.

We also noted one minor analysis error on cheque number 100655, with the clerk's expenses of £21.35 included in the salaries column. We do not consider the amount significant but suggest that that the "Staff costs" value to be recorded at Box 4 of the Annual Return should be amended to read £3,839 with Box 6 "Other expenditure" increased to read £9,128.

We are also pleased to note the preparation and submission of a VAT reclaim to HMRC covering 2013-14 and to 31st January 2015 which was repaid on 27th April 2015.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation this year, although the clerk and Council may wish to amend the Annual Return Section 1 detail to reflect the correct analysis of the clerk's expenses as detailed above.

Assessment and Management of Risk

We acknowledged previously the positive action taken by the former Clerk to produce a comprehensive risk assessment that we considered appropriate to the Council's needs. We note that the new clerk has prepared and presented a formal risk assessment document to the Council in May 2015, the detail of which we have examined and consider appropriate for purpose. We appreciate that with staff changes, etc, the Council has had an unsettled year: however, we draw the Clerk and Council's attention to the revised requirements as set out in the 2014 updated edition of the "Practitioner's Guide / Governance and Accountability Manual" that now mandatorily requires (Para 2.104 refers) that councils review and formally re-adopt the financial risk register at least once annually.

We have examined the insurance schedule with Aviva, as arranged by Came & Co, noting that Employer's and Public Liability cover are both in place at £10 million, together with Fidelity Guarantee cover at £150,000 and other appropriate cover in place for other eventualities. We consider the cover afforded appropriate for the present needs of the Council.

Conclusions and recommendation

Whilst no significant concerns exist in this review area, the Council should ensure that it complies with mandatory requirements and formally reviews and re-adopts risk assessments at least once annually.

R3. The Council should ensure that it complies with the now mandatory requirement reviewing and adopting its financial risk assessments at least once annually.

Budgetary Control and Reserves

The minutes provide clear indication that the budget and precept for 2015-16 has been formally discussed and agreed by the Council following due deliberation: the precept has been agreed and minuted formally at an increased value of £20,000 at the January 2015 Council meeting.

Examination of the minutes indicates that members continue to receive regular financial performance information during the course of the year. The balance of retained funds at 31st March 2015 has increased to £28,200 (£23,850 as at 31st March 2014). Excluding the funds held for the Village Hall development (£12,900), the residual general reserve of £15,300 equates to in excess of a year's revenue spending and is considered more than adequate for the Council's ongoing revenue spending plans.

Conclusions

No issues arise in this area warranting formal comment or recommendation, although we suggest that members continue to monitor the level of retained funds bearing in mind the generally recognised CiPFA guidelines suggesting that the general reserve should stand at between three and six months' revenue spending.

Review of Income

The major sources of income for the Council other than the precept are bank interest, occasional grants and donations and reclaimed VAT. We have checked and agreed detail in the cashbook to underlying documentation with no issues arising.

Petty Cash Account

The Council does not operate a petty cash account, the clerk reclaiming any out-of-pocket expenses as and when necessary during the year.

Salaries and wages

The Council uses the services of West Sussex County Council to produce the monthly payroll and payslips, which form the basis of the monthly payments to the clerk. The Council appointed a new clerk with effect from 1st July 2015.

We have examined the clerk's "New Starter Form" provided for our examination and agreed detail of the monthly gross salary being paid accordingly.

Conclusions

No issues arise in this area this year, although we suggest that the minutes should formally identify the new clerk's rate of pay and basic working hours.

Asset Registers

The "Practitioner's Guide / Governance and Accountability Manual requires all councils to maintain a record of all assets owned. We are pleased to note compliance with this requirement, the Clerk maintaining an appropriate register with values recorded at both purchase cost and the annually uplifted movements in the insured values as assigned by the insurer.

We have checked and agreed detail as recorded in the Asset Register to the insurance schedule with no issues arising in that respect. We also note the deletion of certain items from the detail recorded in the previous year and understand that these were physically decommissioned as they were deemed unsafe.

In line with the current asset value reporting requirements in the Annual Return, the value of assets to be recorded at Section 1, Box 9 agrees to the asset register following amendment for the above deletions and for new acquisitions in the year and now stands at a reduced value of £26,552.

Conclusions

No issues arise in this area this year warranting formal comment or recommendation.

Statement of Accounts and Annual Return

We are pleased to note that the clerk has produced a detailed Statement of Accounts, detail of which we have agreed to the spread sheet cashbook: we have also agreed the detail to be recorded in the year's Annual Return at Section 1, subject to the above suggested minor adjustment to staff and other costs at Boxes 4 & 6.

Conclusions

No additional issues arise in this area and we have duly signed off the Internal Audit Certificate at Section 4 of the year's Annual Return with a single caveat in relation to the non-adoption of the risk register during the financial year.

Action Plan

Rec. No.	Recommendation	Response
Review of Corporate Governance		
R1	Action to review and update the Standing Orders and Financial Regulations, bringing them into line with the NALC model documents following recent legislative changes should be expedited as soon as practicable.	
R2	The Council should ensure that a consistent value for formal tender action is recorded in both the Standing Orders and Financial Regulations, ideally at a more appropriate value than that indicated in the NALC models.	
Assessment and Management of Risk		
R3	The Council should ensure that it complies with the now mandatory requirement reviewing and adopting its financial risk assessments at least once annually.	