November Meeting Report

7.4 Letter of Engagement 2026/2027

Thank you for enquiry. The purpose of this letter is to set out the basis on which your Council would engage me.

My role as your Internal Auditor is to be a 'critical friend'. I will look through your Parish's processes and procedures and, where necessary, will make recommendations which I hope, will help improve the council's governance. Some of these recommendations will be long-term goals, others may need to be implemented more quickly, but I will be available as part of the audit process to help guide you through what is needed.

This letter confirms the basis on which I will provide services to you to avoid any misunderstandings of our respective responsibilities.

Internal Audit of the Council

The primary objectives of internal audit are:

i. to review, appraise and report upon the adequacy of governance and internal control systems operating throughout the council. To achieve this, I will adopt a predominantly systems-based approach to the audit
ii. to carry out an annual inspection of the books and records of the council The council is responsible for supplying all documents requested.

Timescales for the effective and efficient method of completing the audit are as follows:

i. ensure that the process laid down within this engagement letter is acceptable
ii. sign the engagement form on the last page and return that page by email. (Please send this by the end of February to give time for completion of the checklist.)

A checklist will then be forwarded. This should be completed and returned with any documents requested before I complete the audit. This will then be checked prior to the review meeting.

A review meeting will be arranged, either in person or via online meeting platforms, to discuss the completed checklist and clarify any queries. If further meetings are required, these may be chargeable.

The draft, electronic, editable, version, of the AGAR must be sent to me prior to my visit.

I will check the final Accounting Statement figures (Section 2) of the AGAR. Provided all is in order, I will then complete the Internal Audit section.

Note: Please do not complete Section 1 of the AGAR until the council meeting held to consider the AGAR.

An Annual Report if required will be issued with the AGAR with any action points.

If timescales are not observed, this will attract extra charges over and above the quoted fee as laid down below.

Scope of Work

Predominantly internal audit will review the governance of the council culminating in the completion of the Internal Audit Report as stated above. I will identify if the following key areas are in place and working satisfactorily.

a. Proper book-keeping
b. Payment controls in relation to financial regulations
c. Review of the internal controls, which will include:
    i. The council risk assessment
    ii. Review of the effectiveness of internal financial control
    iii. An overall review of your internal controls
d. Budgetary controls
e. Income controls
f. Petty cash procedures (if applicable)
g. Payroll controls
h. Asset controls
i. Bank reconciliations
j. Accounting statements and application of spending powers
k. Exemption criteria (if applicable)
l. Website, transparency code and other relevant legislation
m. Public Rights notice and dates
n. Publication of previous AGAR
o. Review of the status of Trusts (if applicable)

And to support the above, a review of the following:

p. Policies
q. Completeness, approval and retention of minutes
r. General governance
s. Examination and completeness of audit action plans
t. Year End procedures, which will include:
    i. Financial Statements review
    ii. Review of council balances
    iii. Analytical Review
    iv. Annual Return review

Roles and Responsibilities

My role as an internal auditor is one of independence. I must make it clear that I can in no way involve myself in the financial decision-making, appointments or any other areas that may give rise to conflicts of interest.

The Council Responsibilities

The council, supported by the Responsible Financial Officer / Proper Officer, has clearly defined responsibilities for risk management, internal control, internal audit and the prevention of fraud and corruption.
The existence of internal audit does not diminish the responsibility of the council to establish systems of internal control to ensure that activities are conducted in a secure and well-ordered manner.

Fees and Charges

Fees based on precept or projected income and expenditure - whichever is highest.

Precept / Income or Expenditure	**Fees 2027**
Under £25,000	£80.00
£25,001 - £100,000	£105.00
£100,001 & above	£125.00

The above fees are on the understanding that all requests for documents and responses to my internal audit checklist are provided by the council within the required timescales.

Additional Charges

Late submission of documents, including the AGAR (no later than 31 May)	£45.00 surcharge
Mileage	55p per mile
Additional meetings	£35.00 per hour

Payment is required on invoice once the work is completed.

Requests for attendance at Council Meetings

I would be willing to attend a council meeting, given reasonable notice. This gives the council an opportunity to ask me questions, clarify the scope and nature of the work I have undertaken and to make me aware of any issues that may be relevant as my cycle of internal audit progresses.
A nominal cost for this service is charged at £45.00 plus mileage.

Request for work outside the scope of Paragraphs 1 to 3

Any such request for extra audit time to be provided will be discussed at the time and will be subject to an appendix agreement.

Agreement of terms

Once agreed, and signed, this letter stands as effective until formal notice of termination is given by either party. Notice must be given before the audit cycle begins to avoid incurring charges.

Please confirm your agreement to the terms of this letter of engagement in writing quoting the Minute Reference and date of meeting at which it was resolved by the end of March 2027. Can be sent via email.

I trust that this is acceptable to the council and look forward to hearing from you.

Penny Clapham

Penny Clapham PSLCC
BA (Hons) Community Governance
Internal Auditor PIALC

Signed..... Date.....

On behalf of .....Council

Sourton Emergency PLAN

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INTRODUCTION

Past experience has shown that the people of Sourton are very supportive of each other in the event of a crisis. However, the Civil Contingencies Act 2005 suggests that parish councils prepare a contingency plan for self-help in case of an emergency. Nearly all emergencies affecting our community will

normally be dealt with by the emergency blue light services, local authorities and major utility companies. However, there may be rare occasions when the community will have to help itself, for example heavy snowfall that might prevent the emergency services from reaching the scene immediately. In such cases the initial response may rely entirely on Sourton residents; this plan describes how such an initial response will be coordinated and includes some general information.

Initial Actions

If anyone is aware of serious incident happening or threatening, then inform the Emergency Services via 999 or 112 providing this information:

Your name

Your contact number

Full details of the incident

Exact location of the incident

Emergency Service requested

Estimated casualties

Hazards and road blockages

Then contact Emergency Co-ordinator:

They will contact key members of the Parish Council Emergency Response Team- PCERT

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Primary Assembly Point
All volunteers who are willing to help in the emergency will be informed where to meet. If appropriate this could be

EITHER

OR

Incident logging
During the emergency, anyone involved in coordinating a response should keep a log of all requests for assistance and action taken. This will done by a member of the response team.

POSSIBLE EMERGENCIES:



1. Snow and Ice:
This could result in fallen trees, supply disruption of power and other utilities, blocked roads and failure of public transport.

- Contact should be made with the service supplier/s,
- Report the loss of service;
- Obtain an estimate of time when the service would be restored. (If reconnection is likely to be delayed, the supplier/s should be asked to institute emergency measures to assist the community in dealing with the situation until normal service is resumed).

2. High Winds and Loss of Power and Communications:
Much of the local medium-voltage power and telecommunications networks, both outside and within certain areas of the town/parish rely on overhead cabling. Localised outages are therefore to be anticipated during exceptionally windy weather. Mobile phone coverage in the parish is patchy, and will not always therefore be able to provide backup in the event of wired network failures. Contact should be made with the service suppliers

Extreme high winds may also cause disruption - including blocked roads - due to fallen trees and other minor structural damage to building.

3. Flooding:
Widespread or sustained flooding in the village centre is unlikely; however, flooding may develop from blocked culverts and drains. Although flash flood events are - by their nature - impossible to anticipate.

4. Road Traffic Accidents or Aircraft Crash:
This would probably be only a short-term problem before the Emergency Services would take over, but hot drinks etc., could be available in all areas, provided by local household volunteers.

5. Water Supply Outages:
Management is a specialised technical function of the utility supplier (South West Water), but effectiveness of health warning will be assisted by good communications within the local community.

6. Major Pollution or Contamination Incident:
Management of such an incident is technically specialised, and appropriate response by the Parish community would thus be confined to communication and observance of any measures recommended by the Environment Agency, Police and other Emergency Services.

7. Pandemic
In anticipation of an announcement from the Government of a pandemic the Parish Council will bring together a team comprising of those with the skills needed to manage any actions deemed necessary, each with specific responsibilities and with input from local healthcare professionals. They will implement measures that will:

·Ensure all parish residents receive a leaflet with contact details for those requiring assistance

Commented [ah1]: GDPR Concerns

·Compile a list of volunteers detailing services they can provide

·Appoint a coordinator who will match those requiring help to providers

·Put up appropriate NHS notices on village noticeboards, website and social media ·ensure that the needs of identified elderly, infirm, disabled or special needs people needs are met

· The monthly newsletter will be used to update residents. The 'pandemic' team will hold regular virtual meetings to review the situation and will endeavour to be in line with Government directives

Emergency defibrillators
A high energy electric shock, given to the heart in some types of cardiac arrest, may restore a more stable rhythm. This is called defibrillation, and it's an essential lifesaving step in

the chain of survival. They are simple and safe. The machine gives clear spoken instructions. You don't need training to use one.

Once in position, the defibrillator detects the heart's rhythm. It won't deliver a shock unless one is needed.

The parish's emergency defibrillators are situated on the front of the Village Hall and requires a code to access it **and** in the phone box at Thorndon Cross which does not require a code. When the natural daylight level decreases, a white flashing light starts and continues all night until sunrise; this serves to illuminate the device.

EMERGENCY ACCOMMODATION AND RESOURCES:

There is 1 hall plus church within the community which could provide a place of safety and shelter and be able to supply hot drinks and biscuits.

Spare accommodation can be provided at

Village Resources
The team will assess if resources such as four-wheel drive vehicle, lifting equipment or chainsaws may be required and they will contact the appropriate providers

Village Skills
The team will assess if skills such as those of doctors, nurses and first aiders may be required and contact the appropriate providers.

Vulnerable Groups
If appropriate (for example, if the emergency occurs during the day in term time) contact the primary school, Treetops. There may be vulnerable individuals whose welfare may need to be considered, for example disabled, elderly, housebound and parents with young children. (A log of vulnerable individuals will be kept by the Emergency Co-ordinator and will be regularly updated).

Commented [ah2]: This is a GDPR problem

In any emergency it would be useful for all households to know how to turn off water, gas and electricity supply to their home.



General guidance in case of an emergency

In an emergency dial 999. Do not put yourself or others at risk. Follow the advice of the emergency services.

If the danger is outside - STAY IN: Go in, Stay In, Tune In

Listen to local radio and TV news

If the danger is inside - STAY OUT Go out, Stay out (or you are told to evacuate)

If it is safe and you have time

- Take the items you need (including your emergency bag)
- Switch off power and lock doors and windows
- Go to a safe place
- Move pets to a safe place with plenty of food and water.

- Stay out of flood water: Whether in the car or on foot, you don't know what's beneath the surface

Thank you for your recent enquiries which has kindly sent on regarding the disposal of 4 Windard Terrace. We recognise the concerns raised about the loss of an affordable home in a rural community and welcome the opportunity to explain the considerations that informed our decision.

LiveWest takes a careful and balanced approach when considering the future of any home. Decisions to dispose are not made in isolation or taken lightly.

Our priority is to provide good-quality, safe and well-maintained homes that are affordable for our customers to live in over the long term. When considering the future of an individual home, we therefore take account of its condition, current and future investment requirements, demand, affordability for customers, location and the practical opportunity to replace affordable housing provision.

Where significant investment is required, we consider whether that investment will provide a sustainable long-term outcome for customers. Where this is not the case, disposal may be considered alongside other available options.

We recognise that the loss of an affordable home can be particularly significant in a rural community, where opportunities for new affordable housing may be more limited. We therefore take account of demand for the home and the realistic opportunity to replace affordable provision.

The wider assessment of housing need, and the plan-making process through which land is identified and allocated for future development, sit with the local authority. LiveWest does not control the allocation or availability of land. Our role is to work constructively with West Devon Borough Council, landowners and other partners to respond to identified need and pursue opportunities for affordable housing where suitable and deliverable sites are available.

The home is subject to a Section 157 restriction recorded on its title. LiveWest will ensure that the disposal complies with the requirements applicable to that restriction, including the relevant local connection requirements, working with West Devon Borough Council as necessary.

The specific points you have raised are addressed below:

Assessment of housing demand

How has LiveWest taken into account the current and future demand for affordable housing within Sourton and the wider rural area?

LiveWest considers demand for the individual home and, when assessing a potential disposal, the practical opportunity to replace affordable housing provision locally or within the wider area.

The wider assessment of current and future housing need is undertaken by the local authority. LiveWest's role is to respond to identified need and work with the Council and other partners to pursue opportunities for affordable housing where suitable and deliverable development opportunities are available.

Has consideration been given to the difficulty of replacing an affordable family-sized home in a village location once it has been lost?
Yes. The ability to replace affordable provision is an important consideration, particularly in rural communities where development opportunities may be more limited.
Replacement is, however, dependent on suitable land and development opportunities being available. The local authority is responsible for the plan-making process through which land is identified and allocated for development. LiveWest can then work with the Council, landowners and other partners to explore opportunities for affordable housing.
This is balanced against the condition and investment requirements of the individual home and whether it can provide a sustainable and affordable long-term outcome for customers.

Financial appraisal

Have the maintenance and improvement costs been assessed against the longer-term value of retaining an affordable rented home within the community?
Yes. Our assessment is not based solely on the immediate cost of repairs or the financial value of the home. We consider demand, the contribution the home makes to affordable housing provision, affordability for customers and whether the investment required represents a sustainable long-term option.
The financial assessment is therefore one part of a wider appraisal and is not considered in isolation.

Has an independent valuation or alternative refurbishment option been considered?
Valuation is informed by recognised market data and sense-checked against local market evidence, including comparable homes and estate agent advice where appropriate.
We also consider reasonable alternatives before reaching a decision. Depending on the circumstances, these can include refurbishment and continued letting, short-term retention or, where there is a realistic opportunity to achieve a better long-term housing outcome, wider regeneration options.

Given the long-term occupation of the previous customer, is the level of reinvestment required unreasonable over the lifetime of the home?
We recognise that a home occupied by the same customer for a long period can mean some significant investment has not been required, or has not been practicable, during that time. This is considered as part of the appraisal.
However, we must also consider the investment required now and in the future and whether this will provide a good-quality, safe and well-maintained home that remains affordable for customers over the long term. No single factor determines the outcome.

Energy efficiency

What consideration has been given to improving the home's energy performance rather than disposal?
Energy performance forms an important part of our assessment, both in terms of the quality and sustainability of the home and the impact that energy costs can have on affordability for customers.
We consider the investment required to improve energy performance alongside other necessary works and future investment requirements. The assessment considers

whether the overall investment will provide a good-quality, safe and well-maintained home that remains affordable and sustainable over the long term.

Strategic housing provision

Does the disposal align with LiveWest's commitment to providing affordable homes in rural communities?

LiveWest remains committed to providing affordable homes across rural communities in the South West. We recognise that individual affordable homes can be particularly important in smaller communities where opportunities for new development may be constrained.

We must balance this with our responsibility to provide good-quality, safe and well-maintained homes that are affordable for customers and sustainable over the long term. The rural location of the home, demand and the opportunity to replace affordable provision are therefore considered alongside its condition and future investment requirements.

If the home is sold, will the affordable housing provision be replaced within the parish or surrounding area?

The disposal of an individual home does not automatically result in a direct one-for-one replacement within the same parish. LiveWest considers the opportunity to replace affordable provision, but new homes can only be delivered where suitable and deliverable development opportunities are available.

The local authority is responsible for the plan-making process through which land is identified and allocated for development. LiveWest does not control that process or the availability of land.

Our role is to work constructively with West Devon Borough Council, landowners and other partners to pursue opportunities to provide affordable homes in response to identified need. LiveWest has recently provided new homes in nearby locations including Lifton, Tavistock and Horrabridge and is currently actively building in Tavistock.

Will priority be given to people with a local connection?

The home is subject to a Section 157 restriction recorded on its title. LiveWest will ensure that the disposal complies with the requirements applicable to that restriction, including the relevant local connection requirements, working with West Devon Borough Council as necessary.

We hope this provides assurance that the decision to dispose of this home followed a careful and robust appraisal, taking account of the home itself, the needs of customers and the wider rural context. We recognise the importance of affordable homes in rural communities and remain committed to providing good-quality, safe, well-maintained and affordable homes, while continuing to work constructively with West Devon Borough Council and our partners to support affordable housing opportunities across the wider area.

Yours sincerely