

<b>Risk Assessment</b> <div style="background-color: red; color: white; padding: 2px; display: inline-block;">HIGH</div> 0 <div style="background-color: yellow; color: black; padding: 2px; display: inline-block;">MEDIUM</div> 1 <div style="background-color: green; color: white; padding: 2px; display: inline-block;">LOW</div> 15	<p style="text-align: center;"><b>Aylesham Parish Council</b>  <b>INTERNAL AUDIT 2022-2023</b>  <b>AUDIT PLAN WITH COMMENTS / FINDINGS</b></p> <p>I am pleased to report to Members of the Aylesham Parish Council (the “Council”), that I have completed my year-end internal audit of the Council’s records for the twelve month period to 31 March 2023, following my audit visit and subsequent conversations on 17 May 2023.</p> <p>Councillors should be aware that my work cannot be relied upon to identify the occasional omission or insignificant error, nor do I actively seek evidence of breaches of trust or statute, neglect or fraud, which may have taken place. It is the responsibility of the Councillors of the Council to guard against such events, but if during my audit testing such events are discovered I am duty bound to disclose such events to the Council.</p> <p>I would like to take this opportunity to thank the Clerk/RFO Ms Kate Robinson for her assistance given to me during my audit visit.</p>	
Area	Item	Comments / Findings Year-end Audit 31 March 2023
Previous Audits	<ul style="list-style-type: none"> <li>• <b>Date of last External Audit Certificate or Exemption Certificate for 2021-22</b></li> <li>• Comments if any</li> <li>• Publication on website.</li> <li>• Date of last Internal Audit Comments if any</li> <li>• Review of any items outstanding from previous internal / external audit reports.</li> </ul>	<p>PKF Littlejohn signed off the Report &amp; Certificate 2021-22 on 7 Sept 2022 , considered by Council on 10 October 2022 Min 11.3.</p> <p>There were no comments.</p> <p>The AGAR, the Notice of Public Rights and Notice of Conclusion of Audit are posted to the Council's website.</p> <p>My Report of the Audit visit on 28 April 2022 has been published on the website (23 June 2022) alongside the AGAR paperwork. The report was considered by Council on 21 June 2022 Min 6 noting the comments on weekly play inspections and the budgetary controls.</p> <p>NB The Council was advised of Mazars appointment as the new External Auditor for the next 5-years commencing with 2022-23. Council 26 Jan 2023 Min 8.8</p>
Minutes	<ul style="list-style-type: none"> <li>• Scan of the minutes of the Council's meetings and the Finance Committee.</li> <li>• <b>General Power of Competence (GPC) ?</b></li> <li>• Dispensations</li> <li>• S.40 LA&amp;A Act 2014 filming/recording</li> </ul>	<p>In May 2022 Council decided not to appoint any Committees for the time being due to the reduced number of Cllrs to share the work around Council 26 May 2022 Min 7.</p> <p>Meetings have been held “face to face” at Aylesham House (apart for a period whilst the asbestos was being sorted out).</p>

<p><b>Code of Conduct/ Acceptance of Office</b></p>	<ul style="list-style-type: none"> <li>• Date adopted</li> <li>• Any changes in elected/co-opted members since last Audit ?</li> <li>• DPI's complete</li> <li>• DPI's on website or weblink</li> <li>• New Governance Compliance</li> <li>• NEXT ELECTION ?</li> </ul>	<p>The Kent Code of Conduct was adopted in 2012 and is on the website.  There were 8 Cllrs at the start of April 2022, ie 1 vacancy. However, Cllrs I &amp; V Thomas ceased to be Cllrs due to their non-attendance as approved by Council 25 April 2022 Min 3 (s85[1] of LGov Act 1972)  A month later Cllr Townsend resigned due to his move from the area as minuted at the Annual Parish Meeting 26 May 2022. The Council was reduced to just 5 Cllrs.  Cllr David Fleck – co-opted Council 5 July 2022 Min 10 &amp; 21  Cllr Jonathan Flaig – co-opted Council 10 Oct 2022 Min 23  Cllrs Reece &amp; David Miller – co-opted 8 Nov 2022 Min 21 Back to full complement of 9 Cllrs  4 May 2023 <b>Contested election 11 candidates for 9 seats, election result on the website.</b>  <b>NB all the new Disclosable Pecuniary Interest forms are available on the website.</b></p>
<p><b>Standing Orders and Financial Regulations</b></p>	<ul style="list-style-type: none"> <li>• Have they been formally adopted and applied?</li> <li>• Have any changes been made since they were adopted or the last audit?</li> <li>• Have any changes been formally adopted by the Council?</li> <li>• <b>Virtual Meetings / Delegation to Clerk/RFO still in place ?</b></li> <li>• <b>Updated re New NALC Models SO's 2018, Fin Regs 2019 ?</b></li> <li>• Two signature rule still in place?</li> </ul>	<p>Standing Orders and Financial Regulations reviewed and adopted – Council 25 April 2022 Mins 13.2 &amp; 13.1 respectively. (NB Standing Orders reviewed in May 2023)</p> <p>Financial Regulations were subsequently updated – Council 26 May 2022 Min 10.5</p> <p><b>NB Still in place</b> - Section 101 delegated authority to the Clerk/RFO &amp; Asst Clerk (in the absence of the Clerk) approved Council 12 August 2021 Min 16. Caveats include financial thresholds up to £5k (emergency matters) and £1k (minor repairs etc) and with reference to 3 Cllrs (inc Chair &amp; V Chair) if available</p> <p><b>2-signature rule in place Post Audit Note:</b> Two more signatories added – Council 26 May 2022, all 5 existing Cllrs will therefore be signatories.</p>

<p><b>Risk Management</b></p>	<ul style="list-style-type: none"> <li>● <b>Risk Assessments</b> – Are they: <ul style="list-style-type: none"> <li>○ Carried out regularly?</li> <li>○ Adequate?</li> <li>○ Reported in the minutes?</li> <li>○ <b>Inspections of play equipment etc if carried out by staff/Cllrs have they been trained, accredited?</b></li> <li>○ <b>ANNUAL REVIEW ?</b></li> </ul> </li> <li>● Insurance cover – is it: <ul style="list-style-type: none"> <li>○ Appropriate/Adequate?</li> <li>○ LTA in place?</li> <li>○ Reviewed regularly?</li> <li>○ Fidelity Guarantee Cover £ (Balances + ½ Precept)</li> </ul> </li> <li>● Internal controls – are they: <ul style="list-style-type: none"> <li>○ Documented?</li> <li>○ Adequate?</li> <li>○ Reviewed regularly?</li> <li>○ <b>Statement of Internal Control (SIC)?</b></li> </ul> </li> <li>● Systems and Procedures – are they: <ul style="list-style-type: none"> <li>○ Documented?</li> <li>○ Adequate?</li> <li>○ Followed?</li> <li>○ Reviewed regularly?</li> </ul> </li> </ul>	<p>Safepay PS Ltd – annual ROSPA inspections of 3 sites includes qtrly inspections. The weekly inspections has been taken by the Caretaker who provided the Clerk with a weekly report of the play equipment highlighting any issues that need to be attended to etc.</p> <p><b>The Clerk submitted the Annual Review of Risk Assessments to the Extraordinary meeting BEFORE Cllrs consider the AGAR (Council 21 June 2022 Min 5).</b></p> <p><b>Council reviewed the Annual Risk Review 2023 14 March 2023 Min 20</b></p> <p><b>This was flagged in my last Report as a Medium Risk, which has been addressed by the Council – well done.</b></p> <p>The Council has use a Broker Came &amp; Co (trading name now Gallagher) for insurance with a 3-year Long-Term Agreement to 31 March 2023. The Clerk provided quotes from two Brokers in March 2023 and agreed a new 3-year LTA insurance policy via the Broker BHIB as approved by Council 14 March 20123 Min10.3.</p> <p>Fidelity cover = £150,000</p> <p>The Council has an impressive list of 23 Policies and Procedures plus Standing Orders and Financial Regulations listed on its website, with all the files re-loaded 24 May 2023. Some of the policies have been recently reviewed or are relatively new such as the Grant Applications Form and Conditions, Land Hire Agreement, Land Advertising Agreement, Data Protection, Data Retention and Disposal Policy and Subject Access Policy – Council 14 March 2023</p>
-------------------------------	---	--

<p><b>Budgetary Controls</b></p>	<ul style="list-style-type: none"> <li>Is the annual budgeting process reported and approved by the Council? <ul style="list-style-type: none"> <li><b>Budget/Precept amounts minuted?</b></li> <li><b>Review of All Reserves included as part of the Budget Setting Process?</b></li> </ul> </li> <li>Is the actual performance against the budgets reported to the Council during the year <ul style="list-style-type: none"> <li>Compare with Fin Regs?</li> </ul> </li> <li>Are significant variances explained in sufficient detail?</li> <li><b>Ongoing Covid-19 implications ?</b></li> </ul>	<p>Quarterly Budgetary reports are considered by Cllrs, eg 1<sup>st</sup> Quarters accounts 2022-23 were discussed and approved by Council on 5 July 2022 Min 12.1 2<sup>nd</sup> Qtr to Sept 2021 – 10 Oct 2022 Min 11.2, 3<sup>rd</sup> Qtr Council 26 Jan 2023 Min 10.2</p> <p><b>Budget &amp; Precept 2023-24</b> Council discussed the Draft 2023-24 Budget in detail on 8 November 2022 Min 11.5 but deferred to Jan 2023 26 Jan 2023 Min 10.4 Council amended the Draft Budget and also considered the Ear Marked Reserves, setting aside £100,100 for planned projects. Approved Budget 2023-24 = £289,990 The Budget it should be minuted in the same way as the Precept figure is published. Approved Precept 2023-24 = £197,866, an increase of £7.92 per year for a Band D property</p>
<p><b>Section 137 expenditure</b></p> <p><b>£8.82 FOR 2022-23</b> (£8.41 FOR 2021-22)</p>	<ul style="list-style-type: none"> <li>What is the cash limit for the year?</li> <li>Is a separate account/analysis kept?</li> <li>Has the cash limit been exceeded?</li> <li>Have the spending powers been properly used and Minuted?</li> </ul>	<p>In previous years several grants have been channelled through Bechange to support local residents. Further support to Bechange approved during 2022-23 totalling £6,000, Other grants included £1,000 Air Ambulance, £2,500 Aylesham &amp; Rural Pantry, Warm Room £500 and £700 to Aylesham in Touch (Aylesham Hub Ltd) for the one off special edition the Local Plan Newsletter. Total S137 expenditure = £10,700</p> <p><b>For Info. The S137 limit for 2023-24 has recently been announced as £9.93 a 12.5% increase (the RPI increase Sept 2021 to 2022)</b></p>
<p><b>Book-keeping</b></p>	<ul style="list-style-type: none"> <li>Cashbook - is it: <ul style="list-style-type: none"> <li>Fit for purpose?</li> <li>Up to date?</li> <li>Arithmetically correct?</li> <li>Balanced regularly?</li> </ul> </li> <li><b>Turnover above £200k pa ? Income &amp; Expenditure basis of accounting?</b></li> <li>Record keeping and the arrangements in place to store previous year's accounts etc.</li> </ul>	<p>Rialtas Business Solutions (RBS)</p> <p>Close-down support from Rialtas determined the closure period and internal audit visit for 2021-22.</p> <p>The Council's turnover does not exceed £200k pa but the RBS accounts has been set-up in an "income &amp; expenditure" format by the RBS consultants. With the rise in the Precept for 2023-24, this may change in the very near future. All files backed up on external hard drive and in Microsoft One Drive.</p>

Petty Cash	<ul style="list-style-type: none"> <li>Has the amount of petty cash float been agreed?</li> <li>Are all petty cash entries recorded?</li> <li>Are payments made from petty cash fully supported by receipts / VAT invoices?</li> <li>Are petty cash reimbursements signed for?</li> <li><b>Date of last petty cash reimbursement ?</b></li> <li>Is petty cash balance independently checked regularly</li> </ul>	N/A
Payroll	<ul style="list-style-type: none"> <li><b>Who is on the payroll and are contracts of employment in place?</b></li> <li>Who is the RFO?</li> <li><b>Annual Appraisal in place ?</b></li> <li>Have there been any changes to the establishment and/or changes to individual contracts during the year?</li> <li><b>Members Allowances in place and paid via payroll system?</b></li> <li>Have new appointments and changes to contracts been approved and minuted?</li> <li>Do salaries paid agree with those approved by the Council?</li> <li>Have PAYE/NIC requirements been properly applied and accounted for?</li> <li>Payroll outsourced?</li> <li><b>WORKPLACE PENSION IN PLACE</b></li> </ul>	<p>Working from home has proved a challenge for the staff and Councillors alike.</p> <p>Kate Robinson – Clerk was 19 hrs pw - increased to 26 hrs pw BUT consistently working more than contracted hours, not helped by the maternity leave of the Asst Clerk.</p> <p>Demi Jenkins – Assistant Clerk (18 hrs pw) (returned from maternity leave Nov 2021, but started a second term of maternity leave at the end of August 2022 and is unlikely to return to Sept 2023)</p> <p>New contract for Ms N Purcell from 1 April 2022 (12 hrs pw increased to 18 hrs from Sept 2022 to cover for the Maternity Leave mentioned above (Council 5 July 2022 Min 13)</p> <p>Remuneration increases for 2022-23 for all staff approved – Council 25 April 2022 Min 10.3</p> <p>Ms Kerrlyn James - Aylsham House Caretaker/Cleaner – 7 hrs per week BUT due to the long-term closure of Aylsham House hours have been spent doing Play Park Inspections and litter picking Council 10 Oct 2022 Min 11.4 agreed to pay a mileage allowance</p> <p>The Council has employed Bright HR Ltd as employment advisers on a 3-year contract. Includes HR software for timesheet recording and provision of HR templates and H&amp;S templates. Council 10 Oct 2022 Min 11.4</p> <p>DM Payroll Services Ltd</p> <p>Peoples Pension scheme in place paid via B&amp;CE Holdings Ltd paid by monthly DD</p>

<b>Payments</b>	<ul style="list-style-type: none"> <li>• Are all payments recorded and supported by appropriate documentation?</li> <li>• Are payments minuted?</li> <li>• Review of DD's and SO's ?</li> <li>• <b>STAFF costs definition for inclusion in Box 4 for 2022-23, check parity for 2021-22 ?</b> Currently includes salary, tax, NIC &amp; Pension (employee &amp; ers) + taxable benefits ( home working allowance, broadband &amp; phone allowance etc NOT incl.</li> <li>• Has VAT been identified, recorded and reclaimed?</li> <li>• Have internal control procedures been adhered to?</li> <li>• Contracts: <ul style="list-style-type: none"> <li>○ What contracts exist?</li> <li>○ Compliance with SO's</li> <li>○ Have any new contracts or contract variations/extensions been awarded in the year?</li> <li>○ Procedures adopted for letting of contracts</li> <li>○ Have contract payments been made in accordance with the contract document?</li> </ul> </li> </ul>	<p>Payments listed within the Minutes as approved by Council, most payments made via cheque, which has been a challenge at times.</p> <p>Monthly DD to B&amp;CE Holdings Ltd re staff pension scheme</p> <p>The staffing cost used for the 2022-23 AGAR is compliant as are the figures within the RBS Accounting Package</p> <p>VAT write-off of £20,435 in 2022-23 shown as an unrecoverable debtor in the 2021-22 accounts, this sorts out a longstanding VAT issue partly resolved the previous year when the Clerk was able to catch-up with the outstanding claims. VAT claim for 2022-23 = £11,812, the claim has been submitted 10th May 2023 repayment imminent.</p> <p><b>Sample contracts in place during the year:</b></p> <p>Fire Security Services Ltd – fire extinguisher annual serving KCC – office supplies Surrey Hills – Legal Advice Clean &amp; Simple window cleaning – Aylesham House Safeplay PS Ltd – annual ROSPA inspections (inc skatepark) and repairs as necessary Envisage Groundcare Ltd – Grounds Mtce Contract 2022-24 awarded Council 27 Jan 2022 Min 13 (3-year contract) Also used for tree surgery works/mtce Manse Designs – Architectural drawings of Council Offices at Aylesham House Bright HR Ltd – HR advice/support (3-year contract) Waveney IT – support services including email</p>
-----------------	--	--

Receipts	<ul style="list-style-type: none"> <li>Are all receipts recorded correctly?</li> <li>Are all receipts promptly banked?</li> <li>Precept, CTSG and Sect 106 &amp; CIL payments</li> <li><b>Are income records inc allotments, burials, hirings adequate?</b></li> <li>Are invoicing arrangements adequate?</li> <li><b>Ongoing Covid-19 implications?</b></li> </ul>	<p>Very few income sources other than the Precept Rose Tea Room &amp; Thrift Shop CIC annual rent £300</p> <p><b>Allotments – Council 10 Oct 2022 agreed to enter a 25-year lease with Dover DC to manage designated allotment land on Ratling Road. It is hoped the allotments will become available later in 2023 BUT the Council needs to get ready to manage the site such as –</b></p> <p><b>An Allotment Policy including things like who it eligible to be on the waiting list, the size of the plots (could be a mix of large/small [full-size or ½ size] etc), policy on size of sheds [if allowed], the charging structure (recommend a separate additional charge for water, seek advice from other PC's who have allotments, common approach is to bill for water in advance based on an estimated usage/cost with provision to adjust the bills 12 months later based on “actual charges”, the allotment holders will need to self-police usage/wastage etc with all allotment holders sharing the cost according to size of plot), The Allotment Policy will then need to be reflected in the binding “Tenancy Agreement”.</b></p>									
Bank reconciliation & PWLB Loans	<ul style="list-style-type: none"> <li>What current/deposit accounts exist?</li> <li><b>Investment Strategy recommended where bank balances are in excess of £100k. FSCS aware ?</b></li> <li>Are bank reconciliations regularly carried out for each account?</li> <li>Level of Balances to Precept ratio</li> <li>Are the cheque counterfoils, paying-in books and bank statements adequately referenced?</li> <li>When was the last review of the banking arrangements?</li> <li><b>Internet Banking/Corporate Card and if in place Financial Regs updated ?</b></li> <li>Signature review (Two signatures required?)</li> <li>Any PWLB loans ?</li> </ul>	<p>The Council has a Lloyds Bank current account and a Savings account with NSI</p> <p>As at 31 March 2023 the bank balances were:-</p> <table border="0"> <tr> <td>Lloyds c/a (1994)</td> <td>-</td> <td>£133,983</td> </tr> <tr> <td>NSI savings a/c</td> <td></td> <td><u>£16,005</u></td> </tr> <tr> <td><b>TOTAL net funds available =</b></td> <td></td> <td><b>£149,988 (Box 8 on the Statement of Accounts)</b></td> </tr> </table> <p>The Council has moved to on-line payments using Lloyds, which is working really well and so much easier. <b>It is important to regularly rotate the signatory's month to month so that all Cllrs retain the knowledge of the procedure and keep their personal Lloyds passwords current.</b></p> <p>Lloyds Bank charge card approved by Council 6 May 2021 in the name of the Clerk for monthly purchases up to £1,000 pm.</p> <p>The signatory list for both the Lloyds Bank and the NSI needs to be reviewed especially this year following the May Election, when Cllrs can be redesignated as signatories for the next 4-years. Signatory list until 2027 to be confirmed at June meeting - currently Cllr Sutcliffe, Cllr Pout, Cllr Bott and Cllr Oliver.</p> <p>No loans</p>	Lloyds c/a (1994)	-	£133,983	NSI savings a/c		<u>£16,005</u>	<b>TOTAL net funds available =</b>		<b>£149,988 (Box 8 on the Statement of Accounts)</b>
Lloyds c/a (1994)	-	£133,983									
NSI savings a/c		<u>£16,005</u>									
<b>TOTAL net funds available =</b>		<b>£149,988 (Box 8 on the Statement of Accounts)</b>									

<p><b>Assets and Asset Register (AR)</b></p>	<ul style="list-style-type: none"> <li>• Are all the material assets owned by the Council recorded in an AR ?</li> <li>• Is the AR up to date?</li> <li>• Basis of Asset Values?</li> <li>• Are long-term investments recorded?</li> <li>• Are the valuations regularly reviewed?</li> <li>• Does the AR show the insurance values ?</li> <li>• Digital Photographic evidence?</li> <li>• Is there a separate Inventory List of low value items (e.g. below the insurance excess levels) ?</li> </ul>	<p>The Asset Register value at 31 March 2023 increased to £242,484 as recorded on the AGAR form 2022-23.</p> <p>Significant issues about the condition and layout of the Aylesham House, discussed at great length during the course of 2021-22 including asbestos, structural and accessibility.</p> <p>Council 26 May 2022 Min 15 – engaged Manse Designs to provide drawings and ideas to remodel Aylesham House for Councillors to consider.</p> <p>Extraordinary Council Meeting 5 Sept 2022 Min 4 – To allow Aylesham Heritage Centre to remain at Aylesham House with a tenancy agreement in place.</p> <p>The preferred drawings/layout agreed. Planning Permission to be sought approved at the 8 Nov 2022 Meeting Minute 15. <b>UPDATE by the Clerk – Planning permission has just been granted (re 23/00351), next stage is building regulations, which is to be discussed with the architect. But the Council have still to make a firm decision on the future of Aylesham house – remodel or sell/relocate.</b></p> <p>New purchases in 2022-23 included new Council Chamber furniture, 6 camera CCTV system around Aylesham House and Skate Park Fencing</p>
<p><b>Year-end procedures Inc. AGAR</b></p>	<ul style="list-style-type: none"> <li>• Does the <b>2022-23 AGAR Statement of Accounts</b> agree with the cashbook?</li> <li>• Is there an audit trail from the financial records to the accounts?</li> <li>• Have debtors and creditors been properly recorded?</li> <li>• <b>Date of approval of 2021-22 AGAR &amp; Certificate of Exemption criteria met, exemption declared</b></li> <li>• <b>PROOF of public rights provision during summer 2022 &amp; website– AIAR ICOs</b></li> <li>• <b>Public Inspection Period Minuted ?</b></li> <li>• New governance compliance regime - refer to new <b>Practitioners' Guide 2021</b></li> </ul>	<p>Accounting records were checked against the figures to be used in the AGAR Statement of Accounts for 2022-23, including the Bank Reconciliation.</p> <p>The AGAR 2021-22 was approved by Extraordinary Council 21 June 2022 Mins ??, the RFO had signed off the Statement of Accounts on 20 June 2022</p> <p><b>Date of Announcement - 23 June 2022</b>  <b>Public Inspection period – 27 June to 5 Aug 2022</b>  <b>Evidence – Posting date for the AGAR and Notice of Public Rights was 23 June 2022</b></p> <p><b>The proposed public inspection period for the 2021-22 AGAR was NOT minuted as required. Make sure this is done for the 2022-23 AGAR.</b></p>



<p>Additional tests – (as necessary)</p>	<ul style="list-style-type: none"> <li>• Computer systems: <ul style="list-style-type: none"> <li>○ The procedures for the backing up of computerised records</li> <li>○ Council owned PC/laptop ?</li> <li>○ <b>Email security</b></li> <li>○ <b>Encryption of data?</b></li> </ul> </li> <li>• <b>Trust Funds/Charities – Charity Commission filing?</b></li> <li>• Annual review of the effectiveness of Internal Audit inc. Appointment of IIA</li> <li>• <b>Website host and Webmaster and any changes?</b></li> <li>• <b>Website functionality &amp; accessibility NALC L09-18</b></li> <li>• <b>TRANSPARENCY CODE compliant especially for Exempt Authorities</b></li> <li>• <b>Post GDPR (May 2018)</b> <ul style="list-style-type: none"> <li>○ <b>Privacy Notice</b></li> <li>○ <b>Cllr email addresses?</b></li> <li>○ <b>Email disclaimer</b></li> <li>○ <b>Other matters inc DPO arrangements</b></li> </ul> </li> </ul>	<p>No significant changes since last year.</p> <p>The Council has an IT Support contract in place with Waveney IT Services to provide support on an “as and when” basis, which is by far the most common approach rather than a fixed fee type contract. Remote working has made this more important.</p> <p>Council 29 July 2021 Min 8.8 approved purchase of two laptops and accessories inc MS Office 365 and virus protection software. 3 laptops and 3 monitors purchased for each member of the office staff.</p> <p><b>Not applicable</b></p> <p>The Council has moved its website to <a href="http://www.ayleshampc.co.uk">www.ayleshampc.co.uk</a> a Hugo Fox website platform</p> <p><a href="mailto:clerk@ayleshampc.gov.uk">clerk@ayleshampc.gov.uk</a> was implemented as part of the website roll-out, which went live in April 2021.</p> <p>Accessibility Tool on the Home Page allowing a selection of enhancements to text, contrast and font.</p> <p>My previous Report recommended the move to a generic email address to be used by all Councillors and staff. <a href="mailto:clerk@ayleshampc.gov.uk">clerk@ayleshampc.gov.uk</a></p> <p>Cllr emails via Waveney IT Services, who managed the cessation of and setting up of new email addresses following the Cllr changes in May 2023.</p>
--	---	--