



OAKLEY AND DEANE PARISH COUNCIL

MINUTES OF THE EXTRAORDINARY COUNCIL MEETING

HELD AT THE NEWFOUND PAVILION

ON WEDNESDAY 27TH MARCH 2024 AT 10:00 AM

Councillors of Oakley and Deane Parish Council were summoned to attend the Extraordinary Council Meeting at the Newfound Pavilion on Wednesday 27th March 2024. Members of the press and public are also invited to attend.

The Council meeting commence at 10:00 AM. The business to be transacted at the meeting was set out in advance Thursday 21st March '24. Councillors and the public were requested to note that this meeting was recorded by the Council and may also be subject to recording by members of the public.

Present: Cllr. Rowley (Chair), Cllr. McAllister, Cllr. Green, Cllr. Wain, Mrs. Beere (Clerk and acting RFO*) and Mrs. Meyer (Deputy Clerk)

*Ref: Confidential matters point 199/23 and Minutes of the extraordinary meeting February 29th '24.

Council Meeting 10:00 AM

223/23 Scheme of delegation to the Clerk, ref. S101

Reviewed to extend the end date to the 31st July '24, currently expired 11th January '24 see September '24 minute point 73/23.

Agreed by all members present, the current S101 Scheme of Delegation would be extended to the 31st July '24; The Chair signed and dated see attachment A for a copy. The S101 Delegation will be brought to full Council at the June main meeting to be reviewed and updated, ahead of the July meeting.

224/23 Approval of the Parish Council Risk Assessment to be reviewed in the coming year 2024/25

Agreed by three members present, with one abstaining (Cllr. Rowley). The Risk assessment was signed and dated by the Chair, to be reviewed in the coming year 2024/25. See attachment B for a copy.

225/23 To note the interim Internal Auditor report

Noted by all members present, see attachment C for a copy. Interim report was conducted by Do the Numbers Ltd. 21st March '24, received by the Council 27th March '24. The Annual Governance & Accountability Return (AGAR) is scheduled with Do the Numbers Ltd. 10th June '24.

Next ordinary council meeting is scheduled for 11th April 2024 to be held at Newfound Pavilion.



OAKLEY AND DEANE PARISH COUNCIL

Temporary Scheme of Delegation 2023

S101 delegation of powers

The Scheme of Delegation (s101 of the 1972 LGA), provides for delegating authority to the Clerk for making decisions on behalf of the council as and when appropriate. S101 requires formally agreed Terms of Reference by the Council. It needs to be based in Terms of Reference (a sheet of A4 rules – see Scheme of Delegation below) that sets out the key themes of the delegation and the financial thresholds that apply.

It allows the Clerk to take on the executive role during this time.

Delegation of Power

Section 101 of the Local Government Act 1972 provides:

- That a Council may delegate its powers (except those incapable of delegation) to a committee or an officer.
- A Committee may delegate its powers to an officer.
- The delegating body may exercise Powers that have been delegated.

Any delegation to the Proper Officer shall be exercised in compliance with the Council's Standing Orders, any other policies or conditions imposed by the Council and within the law.

The Proper Officer may nominate another named Officer to carry out any powers and duties, which have been, delegated to that Officer.

In an emergency the Proper Officer is empowered to carry out any function of the Council.

Where officers are contemplating any action under delegated powers, which is likely to have a significant impact in a particular area, they should also consult a minimum of two Members, and must ensure that they obtain appropriate legal, financial and other specialist advice before action is taken.

The following items may not be delegated to:

- To appoint the Chairman and Vice-Chairman in May each year
- To sign off the Governance Statement by 30th June each year
- To set the precept
- To appoint the Head of Paid Service (Clerk)
- To make byelaws
- To borrow money
- To consider any matter required by law to be considered by Council.

To the Proper Officer LGA 1972 s101

The Council's Scheme of Delegation authorises the Clerk to the Council to act with delegated authority in the specific circumstances detailed:

Attachment B: Parish Council Risk Assessment to be reviewed in the coming year 2024/25



OAKLEY & DEANE PARISH COUNCIL

Oakley & Deane Parish Council Risk Assessment

"The greatest risk facing a local authority is not being able to deliver the activity or services expected of the Council."

Notes

Risk assessment is a systematic general examination of working conditions, workplace activities and environmental factors that will enable the Parish Council to identify any and all potential risks inherent in the place or practices. Based on a recorded assessment the Parish Council should then take all practical and necessary steps to reduce or eliminate the risks, insofar as is reasonably and practically possible.

This document has been produced to enable the Parish Council to assess the risks that it faces and satisfy itself that it has taken adequate steps to minimise them. In conducting this exercise, the following plan was followed:

- Identify the areas to be reviewed.
- Identify what the risk may be.
- Evaluate the management and control of the risk and record all findings.
- Review, assess and revise if required

FINANCIAL RISKS

Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
Precept	Adequacy of precept	L	To determine the precept amount required, the Parish Council receives budget updates during the year. No later than the November PC meeting the Working Parties and the Clerk provide the Finance Working Party with estimates of the required monies for standing costs and projects for the following year. At the January meeting these costs less estimated income from other sources is resolved to be the precept amount to be requested from the Borough Council. This figure is submitted by the Clerk in writing to the Borough Council	Existing procedure is adequate
Financial records	Inadequate records Financial irregularities	L L	The Council has Financial Regulations which set out the requirements. The accounts are audited by an independent person each year. During the year financial reports are produced regularly for Parish Council meetings Bank signatories carry out random simple checks of the account during the month.	New and existing procedures adequate. See note 1
Bank	Inadequate checks Bank mistakes	L L	The Council has Financial Regulations which set out the requirements for banking, cheques and reconciliation of accounts. The bank can make occasional errors in processing cheques which are discovered when the bank accounts are reconciled each month. The bank is informed immediately. Bank signatories carry out random sample checks of the account during the month	Existing procedure is adequate. See note 2
Cash	Loss through theft or dishonesty	L	The Council has Financial Regulations which set out the requirements. Cash received is banked as soon as possible. There is no petty cash or float.	Existing procedure adequate. See note 2
Credit Card	Loss through theft, dishonesty or fraud	L	Credit card limit is set at £1000. The outstanding balance is cleared monthly by direct debit. All transactions are checked by the clerk and are subject to the controls outlined in the Council's Financial Regulations.	Existing procedure is adequate. See note 2

Money Fund Deposits with CCLA	Inability to withdraw funds	L	The RFO regularly checks the credit rating, interest rates and charges applied to the account and reports to the Finance Working Party.	Existing procedure adequate. See note 1
Reporting and auditing	Information communication	L	Budget updates are produced periodically and are discussed and approved at full monthly Council Meetings. The monthly bank reconciliation is sent to the Finance Working Party and the cashbook is checked each month against the bank statements and invoices.	Existing Procedure is adequate. See note 1
Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
All costs and expenses	Goods or services not supplied but billed	L	The Council has Financial Regulations which set out the requirements. Prior to each Council meeting the list of invoices awaiting payment, authorised Direct Debits and cheques and / or EFT payments for the payment of staff salaries and wages paid is distributed to Councillors.	Existing procedure is adequate See note 2
All costs and expenses (continued)	Incorrectly written cheques payable	L	On approval a Councillor checks each invoice against the cheque and associated paperwork and initials the cheque book stub.	Existing procedure is adequate
	Incorrectly set-up electronic funds transfers	L	On approval of the list two Councillors check the electronic funds transfers set-up against associated paperwork prior to approving payment	Existing procedure is adequate
Debts	Loss of stock	L	A stock count is taken annually on 31 st March and the stock is reconciled against purchases, sales and promotional items. Stock is also assessed for damage/obsolescence and items identified as being unfit for resale, written off.	Existing procedure is adequate
	Unpaid invoices	L	Unpaid money due to the Council for goods or services are actively pursued	
Grants payable	Power to pay under s137.	L	All such expenditure has to meet the Council's criteria, be approved at a Council meeting, and minuted accordingly. See note 3	Existing procedure is adequate.
Grants receivable	Receipts of grants and other funding	L	Every effort is made by the Council and the working parties to apply for grants and other funding to meet projects to be undertaken.	Existing procedure adequate

Allotment and Burial Ground charges and charges for lettings of buildings and playing fields.	Agreement and receipt of charges	L	Allotments - the Clerk issues an agreement for usage which is signed by both parties. Deposits received on new lettings are placed in a separate 'ring-fenced' account.	Existing procedure adequate
	Insurance implications	M	Burial ground and occasional lettings of the pavilions - charges are agreed annually by the Council and the appropriate parties are notified. Football and cricket fees are agreed annually and the clubs notified in advance of the start of their season. Separate arrangements made for Oakley Youth Football Club and agreed by Council annually. The Clubs arrange their own insurance. The PC insures the land and buildings used and has public liability cover.	Certificate of insurance to be inspected
Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
Best value accountability	Work awarded incorrectly / Overspend on budget	L	The Council has financial regulations which set out requirements. Regular reviews of the budgets highlight any problem and approval for the additional expenditure is sought from the Council.	Existing procedure adequate See note 2
Salaries and associated costs Employer's Annual Return	Salary paid incorrectly Wrong rate paid Wrong deductions of National insurance or Income tax Unpaid Tax & NI contributions to HMRC Unpaid pension contributions paid to NEST	L L	The Parish Council has five permanent employees. Salary rates are assessed annually by the PC and applied on 1 st April each year. Salary analysis and slips are produced by the RFO on a monthly basis together with a schedule of payments to be made to HM Revenue and Customs (HMRC) for tax and NIC. The payments to HMRC and NEST are approved at the Council meetings. Deductions from salaries are worked out using payroll software compatible with HMRC and NEST reporting requirements. All employees have a contract of employment and job description.	Existing appointment and payment system is adequate See note 1

Employees	Illness or loss of key personnel	L	<p>The Deputy Parish Clerk will take over the Clerk's day to day responsibilities when the Clerk is absent due to holidays or sickness.</p> <p>The Council's computers are automatically backed up to avoid loss of information, and the Clerk, Deputy Clerk and RFO are provided with reference books, access to assistance and legal advice required to undertake their roles.</p> <p>Lead council members of working parties should be provided with relevant training</p>	<p>Membership of HALC</p> <p>Monitor insurance and Health and Safety policy regularly</p> <p>See note 1</p>
	Fraud by employees	L		
	Activities Undertaken by Councillors	L		
Councillor allowances	Allowances overpaid	L	Only mileage allowances are paid for Council business. Payment made on production of signed claim form checked by member of the Finance Working Party. Mileage is paid at the agreed HM Revenue and Customs rate	Existing procedures adequate
See Note Election and referendum costs	Cost of election / referendum	L	Borough Council currently organises these at nil cost to the Council. Any change to this policy may result in additional costs to the Parish Council and would need to be taken into account when setting the annual Precept.	Existing procedures adequate
Topic	Risk	High, medium low	Management / control of risk	Review / asses / revise
VAT	Input / Output VAT Submitting returns within time limits	L	The Council has Financial Regulations which set out the requirements. See note 1	Existing procedures adequate
Annual Return	Submit within time limits	L	Annual Return is completed, approved by the Council and signed by the Chairman, submitted to the internal auditor for completion and signature then checked and sent on to the External Auditor within time limit.	Existing procedures adequate See note 1
Legal Powers	Illegal activity or payment	L	All activity and payments within the powers of the Parish Council to be resolved and minuted at Parish Council meetings according to Standing Orders and Finance Regulations	Existing procedures adequate

Minutes, agendas, notices and statutory documents	Accuracy and legality	L	<p>Minutes and agenda are produced in the prescribed method by the Clerk/Deputy Clerk and adhere to the legal requirements. Minutes are approved and signed at the next Council meeting. Minutes and agenda are displayed according to the legal requirement. See note 1</p> <p>Business conducted at Council meetings should be managed by the Chair.</p>	<p>Existing procedures adequate</p> <p>Members to adhere to Code of Conduct</p>
	Business conduct	L		
Members interests	Conflict of interest	L	<p>Although not a requirement, the declaring of interests by members at a meeting should be an obvious process.</p> <p>Code of Conduct requires a register of interests by members and this is the Monitoring Officer's responsibility and is published on the village website.</p>	<p>Existing procedure adequate.</p> <p>See note 3</p>
	Register of Members interests	L		
Insurance	Adequacy	L	An annual review is undertaken (before the time of the policy renewal) of all insurance arrangements in place. Employers and Employee liability insurance is a necessity and must be paid for. On notification by the Council, the Clerk is responsible for adding new assets to policy as soon as acquired.	Existing procedure adequate. Reviewed annually
Contractors working for the Council	Accidents / damage to third parties	L	The Parish Council has a Health and Safety Policy which sets out the steps to be taken to ensure that contractors have the correct insurance and their own Health and Safety Policy	Ensure contractors comply with Policy
Topic	Risk	High Medium Low	Management / control of risk	Review / asses / revise
Freedom of Information Act	Policy	L	<p>The Council has a model publication scheme for Local Councils in place.</p> <p>The Clerk is aware that if a substantial request arrives then this may require many hours of additional work. The Council is able to request a fee if the work will take substantial time. This is less likely as the Parish Council has a website where information is available</p> <p>When GDPR was introduced, all data was reviewed and records updated accordingly. Any data no longer required was securely destroyed. All confidential hard copy information is held in a locked cupboard at the Clerk's place of work,</p>	<p>Monitor requests made under the Freedom of Information Act</p> <p>Maintain up to date website</p> <p>Clerk reviews all data on a regular basis</p>
	Provision			
	GDPR			

PHYSICAL ASSETS AND AREAS

Item	Risk identified	High Medium Low	Management of risk	Review / asses / revise
Assets	Loss or damage Risk / damage to third parties / property	L L	An annual review of assets is undertaken for insurance and maintenance. A fixed asset register is kept showing the year of acquisition, cost and location of all items owned by the Parish Council.	Existing procedure adequate.
Notice boards	Risk / damage / injury to third parties Road side safety	L	Parish Council has a number of notice boards, village maps and signs sited around the village. All locations have approval by relevant parties and are covered by insurance. Inspected regularly by the Environment Working Party and any repairs / maintenance requirements brought to the attention of the Parish Council. Keys held by the Clerk.	Existing procedure adequate
Street furniture	Risk / damage / injury to third parties	L	The Parish Council is responsible for litter bins, seats and bus shelters around the village. These are covered by insurance. An annual inspection is carried out. All reports of damage or faults are reported to Council and dealt with.	Existing procedure adequate
War memorial	Risk / damage / injury to third parties	L	War memorial moved to the St Johns Garden of Remembrance. Inspected at regular intervals and defects notified to the Council.	Existing procedure adequate
Item	Risk identified	High Medium Low	Management of risk	Review / asses / revise
Parish Council Burial Ground and St Leonards Churchyard	Risk / damage / injury to third parties	L	An annual risk assessment is carried out on the Parish Council Burial Ground and required work agreed by the Council. St Leonards churchyard is inspected at regular intervals and defects notified to the Council.	Existing procedure adequate
Maintenance	Poor performance of assets or amenities Loss of income or	L	All assets owned by the Parish Council are regularly reviewed and maintained. All repairs and relevant expenditure for these repairs are actioned / authorised in accordance with the correct procedures of the Parish Council.	Existing procedure adequate

	performance Risk to third parties		All assets are insured and reviewed annually. Urgent repairs are carried out immediately and others timetabled into maintenance work. Meeting held annually between the appropriate Working Party and the contract-groundsman to discuss the state of the football and cricket pitches.	
Council records – paper	Loss through theft and fire damage	L	The Parish Council records are stored at the Clerk/Deputy Clerk/RFO's address and Newfound Pavilion. Records include historical correspondence, minute books and copies, leases for land or property, records such as personnel, insurance, salaries and other sundry papers. Recent materials are in a metal filing cabinet (not fire proof) and older more historical records in the Hampshire County Records Office	Damage (apart from fire) and theft is unlikely and so provision adequate.
Council records - electronic	Loss through theft, fire, damage, corruption of computer	L	The Parish Council's electronic records are stored on an online rented database (RAGIC). Backups are automatic and held in a separate secure location. Upon resignation Councillor's access to Parish Council emails and RAGIC is removed. An auto forward to the Clerk is applied to 'closed' email addresses to ensure no emails are missed.	Existing procedure adequate

Notes:

1. With effect from March 14th 2024 a new Internal Auditor has been signed by the Council, commencing 21st Mrch 2024. With effect from February 8th 2024 the Clerk became the acting RFO, with effect from the March 7th a Financial Assistant to the Clerk/Deputy Clerk was contracted while recruitment takes place for an RFO. The Deputy Clerk provides cover should the Clerk be unable work to for any length of time due to illness, jury service etc.
2. Pending update HACL Financial Regulations (due March 2024)) to be adopted April 2024.
3. Criteria for grants to be reviewed and policy to be written
4. Members are responsible to update their Register.

Last reviewed and agreed by the Parish Council

Reviewed and agreed by Parish Council on

Additional notes

Do the Numbers Limited

21st March 2024

Nicola Beere, Clerk
Oakley and Deane Parish Council

Dear Nicola,

Subject: Review of matters arising from interim Internal Audit for 31 March 2024

Following my visit with you and Victoria today, please find below the list of matters arising. The list is by necessity quite long but none of the matters alone are cause for serious concern.

Members and officers should work together to address each of the points raised to ensure best use of officer time and clarity in council reporting.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2024](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Payments listing	The payment listing included in the minutes is incomplete.	Please ensure that all payments, including wages and recurring payments are minuted and approved by members.
Bank mandates	The proper officer has not been set up as an administrator on the current account.	This should be actioned as soon as possible.
Credit card	The outgoing RFO has a credit card whose statement does not appear to be being checked by members.	The credit card should be held by the proper officer and reconciled and checked along with other bank statements
Grants	The council does not appear to have a grant application form or policy on its website.	All grants to external groups should be based on a best practice policy such as this one
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Standing Orders	The standing orders on the council website date back to 2017 and do not appear to be based on the model.	At the May meeting the council should adopt the latest model (which has been checked by the sector bodies) and annually thereafter.
Financial regulations	The council has expended significant energy and officer time working of a customised set of financial regulations, rather than using the model.	The new model document (which will be released imminently) should be adopted in its entirety and re-approved annually.
Public attendance	Under GDPR, care should be taken not to name members of the public attending meetings.	Only those present in an official or elected capacity should be named in minutes.

eleanorgreene@thedunnefamily.co.uk

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Director: Eleanor S Greene

Minute authorisation	It is a legal requirement that the last page of every set of minutes is signed and dated when approved.	In advance of the AGAR approval, please could the Chair ensure that all minutes are compliant
Committee minutes	On several occasions during the year, minutes of committees have not properly been approved.	Please ensure that all minutes are correctly approved before the AGAR is signed
Meeting frequency	ODPC has significantly more meetings than its size and complexity would normally warrant.	It is unclear why there are any committees when the matters covered could be better handled in the monthly meeting.
Planning minutes	The council appears to have two planning meetings per month, taking up significant officer time.	Delegating the response to all uncontested plans to officers would make better use of resources.
Task and finish groups	The council appears to have multiple advisory groups, whose objectives and completion dates are unclear.	Officers should review which meetings add value to the council and which would be better subsumed into full council.
Minute detail	Minutes should record the decisions of the government body. They should not be a community update and should include no more detail than absolutely necessary.	Only items for decision should be in the agenda and minutes. Full background is not needed when no decision is made.
Voting records	There is no requirement to minute proposers and seconders on unanimous decisions.	The minutes should be simplified to clarify decided outcomes.
Audit reports	The previous internal auditor does not appear to have issued management reports.	Please ensure that action plans from all audit reports are agreed and minuted.
VAT	Not covered at this visit	Please ensure that the year end reclaim is submitted in a timely manner.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk assessment	The council has a draft risk assessment which has not been approved.	This should be done before the end of the year and reviewed twice yearly thereafter.
Contingent liabilities	The council has an ongoing insurance claim which is unlikely to be resolved by the year end.	This should be monitored quarterly for progress.
Policies	The list of policies on the website does not include review dates. There is no evidence of policy reviews being completed in the year.	The council should seek to use best practice documents rather than customised and link to legislation where relevant.
Cloud data storage	The council has a significant paid cloud database which appears to include items that would be better included in the website agenda packs and many items that may not need to be kept.	As part of the migration to Microsoft 365, a full GDPR review of stored documents should be carried out to reduce duplication and remove obsolescence.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	

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Budget and precept	When the precept was approved, the value was not minuted and the budget not included as a page of the signed minutes.	Please ensure that this is done next year and that budget monitoring reports from Scribe are in the minutes.
Reserves	The council has received significant CIL funds in the year as well as some s106	These amounts should be clearly recorded and projects identified.
Ledger access	Only officers should have the ability to alter the ledger system.	Councillors can have read only access, but not posting.
<i>E</i>	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Allotment income	Allotment rental forms do not appear to have been reviewed recently.	The council should consider joining the National Allotment Society for resource access.
Burials	The burial paperwork does not appear to have been reviewed in the year.	The council should consider joining the ICCM to access best practice resources
<i>F</i>	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	Not tested at this visit	
<i>G</i>	<i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Payroll system	<i>Wages payments are not being approved by councillors</i>	Every payment, particularly salaries and wages need to be approved
Leavers and starters	Not tested at this visit	Wages totals cannot be tested from the minutes
Pension compliance	Not tested at this visit	ditto
Employee contracts	The council has expended considerable resources and officer time amending a draft contract for all staff.	The council should immediately adopt the NALC or SLCC Green Book model for all staff, without amendments that increase council risk.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset register	The register held by the council appears to include multiple obsolete and removed items.	Councillors should check the village for all assets, with photographic proof so that an updated register can be approved before the AGAR is signed.
Quotes and contracts	It appears that quotes are being sought but suppliers not held to them due to delays.	Any quote that varies by more than the Clerk's delegated authority needs to be re-minuted.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank statements	No hard copy bank statements were to hand.	There should be printed and stored as part of the council's master records.
Bank reconciliation	It does not appear that members are checking the Scribe balance back to the third party document.	All councillors in rotation should initial the ledger balance back to each of the statements.
Payment listing	The payment listing included in the minutes for approval is incomplete.	Officers should seek out best practice to choose the best Scribe

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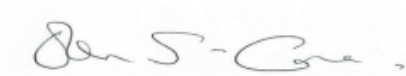
Director: Eleanor S Greene

		report to record all payments in the minutes.
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
Accounting basis	The council is normally in the under £200 band so is able to record accounts on an R&P basis.	Detailed accruals and prepayments and creditor adjustments are not required a the year end.
Leases and tenancies	Not covered at this visit	
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
L	<i>Transparency Code</i>	
Website content	The council is not covered by the transparency code.	Web updates required are listed in the relevant parts of this report.
M	<i>Public Rights</i>	
DPI forms	Several councillors have not included their home address on their forms.	Please could all members review and update their forms at the May meeting.
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
O	<i>Trust funds</i>	
	Not applicable to this council	
P	<i>Borrowing</i>	
	No longer applicable to this council	

I will return to the office on June 10th to complete the review.
After that date the Council will be able to approve its parts of the AGAR.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene