

Bourne Parishes – WSCC Councillor report

Westbourne Parish – June 2022

Priority action

Parish	Issue	Type	Priority	Requested	Actioned
Westbourne	Extend 30mph speed limit past Monks Hill	Highways	1	Nov-21	In progress
Westbourne	TRO Monks Hill / Aldsworth Common Road	Highways	1	Jan-22	In progress
Westbourne	Reduce HGVs transitting through the village	Highways	1	Nov-21	In progress
Westbourne	Introducing traffic calming measures	Highways	1	Nov-21	In progress
Westbourne	Launch the free travel Bourne Community Bus	Transport	2	Nov-21	In progress
Westbourne	Support defending Long Copse Lane	Housing	4	Nov-21	In progress
Westbourne	PCSO support - better reports / quartlery meetings	Police	4	Nov-21	In progress

Specific actions taken

Monks Hill – Westbourne has been attempting to have the 30mph sign moved two to three hundred yards up Monk's Hill to include the car park, recreation ground and children's playground in the 30mph zone. 60mph past the children's playground and recreation ground is seen as a high accident risk. Met with Mike Thomas at WSCC and Richard Hitchcock in to advise on this and other current speed limit and current TRO applications.

WSCC officers are currently reviewing new Parish data with a view to providing feedback directly to AKB on whether the situation has changed and an application might be considered. A resident survey is in place and numbers clearly show a local need. The new Task and Finish Group on speed policy has met for a fourth time and all indications are that the policies will help this particular site, as new criteria are being added to allow speed reductions in particular sensitive locations such as schools (likely blanket 20mph for at least 150 yards outside all schools) and areas like this.

Road Safety Task and Finish Group

I attended the fourth meeting of small group of WSCC Councillors and officers 1st June at County Hall. WSCC members and officers have now created pragmatic speed policies that will support all Parish Neighbourhood Plans in speed reductions and 20mph limits outside the majority of schools. The Policies are due to be approved next week and then will go out for public consultation in June / July, so it would be unfair to publish them in advance of that.

The new WSCC speed limit policies will include the new Highway code changes, Parish requests for lower speeds in towns, villages and on rural roads and thorough updating of current WSCC speed policies that are over 15 years old.

The policies will include a range of criteria for reducing speeds (not just current traffic road speed) like the location, neighbourhood, road user mix, cycle route planning, residential housing and the need for rural 'quiet ways'. It will also look at speed reduction measures like sings, road marking, village gateways, rumble strips, vehicle activated signs (SIDs), timed flashing wig-wags outside schools and road islands, as well as how any reduced speed limits might be implemented and enforced.

Banning HGVs over 7.5 tonnes through Westbourne

This is a key Parish aim and we have had three productive Parish meetings and consultations with Mike Thomas at WSCC Highways. In essence to get a ban on non-delivery HGVs over 7.5 tonnes the Parish will need to:

- Survey local HGV users (supply deliveries, shops, farms etc) – resident groups – feedback to date?
- Talk to the Road Haulage Association about their views – the issue is non RHA member HGVs using Sat Nav
- Talk to Parish residents about their views on HGVs – Parish research (feedback on questionnaire?)
- Assess if roads proposed were closed to HGVs what alternative routes would they take? – assessed by team

After meeting in May, AKB spoke to Mike Thomas and he suggested submitting the project as a simple TRO. This is because most of the nine locations where HGV ban signs would be required do not have electric power, so the unlit signs are around £300 to £400 versus £1,000 per lit sign. The Parish also has the opportunity to supplement any costs over the standard TRO budget limit of £3,000. **Decision on supplemental budget required from Parish before TRO.**

Electric scooters

As Parishes are likely aware, use of e-scooters is illegal on public roads and pavements in West Sussex, but the sale of them is not. The expected Government announcement on their use on 10 May did not happen, so we still await to know what the fate is of the 750,000 electric scooters on UK roads.

If residents see electric scooters on the roads or pavements please report them. Operation Crackdown is the best way to report people riding these scooters or any anti-social driving, that the Police then follow up and investigate: www.operationcrackdown.org

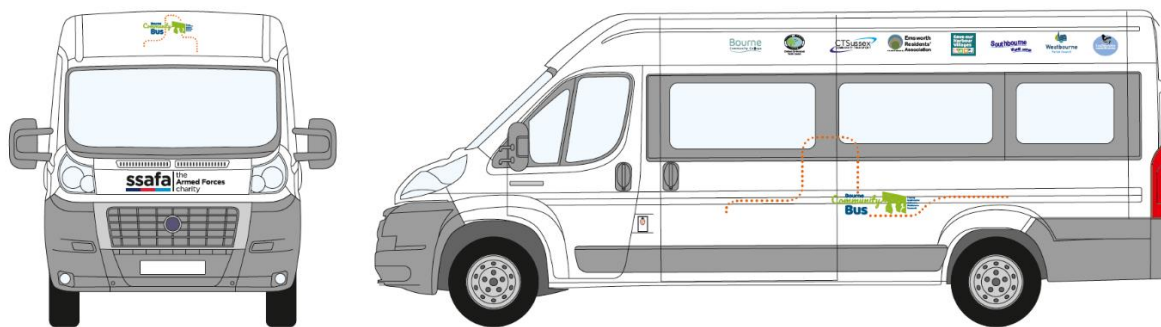
For any other issue that presents an immediate risk to public safety please phone: 01243 642105.

Buses

The new Bourne Bus (launch 7th June) www.bournebus.co.uk links with the 54 bus service at Westbourne twice a day. The 54 service is safe until October 2022, but we are aware that the Bourne Bus may need to service northern Bourne Parishes if the 54 is at future risk, and will plan future Bourne Bus services accordingly.

The timings of the Bourne Bus appear to link in well with the 54 based on running this Tuesday and Thursday, with the 54 running broadly on time, and passengers simply needing to get off opposite Westbourne café and transfer over the road to where the Bourne Bus will wait five minutes at Westbourne Square.

Bourne Community Bus – launched 7th June running Tuesday, Thursday and Friday



It starts from Thorney Island and runs 08:30 to 18:00 hours through Emsworth, Nutbourne, Hambrook, Westbourne, Southbourne, New Brighton, stopping at Havant Tesco, Chichester, Emsworth and Bourne College (15:30 – 15:45).

We have a team of ten volunteer drivers from Parishes that have all passed their MIDAS qualification to drive the 16 seater Mercedes Sprinter, with disabled rear ramp access. Our second bus will now also be a Mercedes Sprinter that is around 2 years old, and Southbourne Community Land Trust will share costs with Community Transport Sussex.

I will be Project Managing the bus from June to end Dec, to support the bus service launch and its ongoing operation.

- The bus website gives all of the details of Bourne Bus services, timetables and news and also a bus hire form.
- See www.bournebus.co.uk for more details. For bus related queries contact andrew4bourne@gmail.com

The second bus is designed for local residents and groups to hire at a very reasonable cost, from £30 per half day self-driver to £150 per full day with a driver. For bus hire rates and details see www.bournebus.co.uk/hire-the-bus/

We have QR codes inside the bus to scan to donate £1, £2 or £5 and will also install a Sumup card payment system installed on the bus. This means that, whilst all travel is free for residents, anyone can donate to bus running costs instantly via card tap and pay as most people are already used to at the local Coop for example.

We currently have £50,000 pledged or in the SCLT account which will run the two buses for around two years. I applied for an Armed Forces Covenant Grant for £10,000 last week and have identified £30,000 in additional grants that the Bourne Bus can target over the next 24 months to fund the running costs and operation of the two buses.

Launch Timing Plan:

- **May:** two Mercedes Sprinters arrive at Thorney Baker Barracks, Section 22 license, policies, website
- **May 24th:** parish teams internal launch event at Thorney Island Baker Barracks for final review pre launch
- **June 4th:** Bourne Bus featured in the Saturday Queen's platinum jubilee parade through Chichester
- **June 7th:** soft launch of operational bus service with close review of performance / timings throughout June
- **July:** review of routes, bus service official launch promotion, PR and interviews in the Chichester Observer

Projected takeup in June

We think that, given many areas like Westbourne, Broad Road in Hambrook and Stein Road in Southbourne have not had a regular local bus service for a decade in some cases, that people may take time to accept a bus service exists!

During June we predict that the bus doing its full route, through 20 stops and eight circuits a day, will in effect act as a mobile advertising billboard, especially given its size, distinctive Bourne bus logo and partner logos. As is usual with any new service, success runs in five phases. First people go through an early awareness phase where knowledge of the bus spreads fairly quickly, then an evaluation phase to see if it stops near to where people live and goes where people want to get to, then an interest phase where people simply decide the right time to give it a go, a trial phase where they see if it works for what they need and finally an adoption phase where they use it on a regular basis.

All five phases may take residents up to three months over summer, so promotion is key. The most likely successful promotional methods will be PR in the local press, promotion by Parishes to residents and local groups and also the placement of timetables in local bus stops, shops, halls, social group sites and Parish websites and magazines.

Westbourne Parish Council Report, June 2022

District Cllr Report

I hope everyone has had a wonderful Jubilee weekend, the Beacon Lighting at Monks Hill and the street party on Sunday were a delight to see, I thank everyone that participated and made the events such a success. Thanks have to go to Clare, the Parish Clerk, and the Cllrs that helped organise and set the events up, and of course our Scouts for the Bonfire on Thursday.

1. Planning

After the decision of 3 different Inspectors from the Planning Inspectorate, all arriving at very different decisions over CDC's 5 yr. Housing Land supply, one found in our favour but took some of the housing out (and we were still judged to have a 5 yr. supply) and 2 finding against us taking other expected sites out from those put forward. Our consultants were fuming, they believe and have a long track record to show the evidence they used was legitimate, so as a result of the decisions our Leader and Ch. Exec have written to Michael Gove in the Ministry for Levelling Up Communities and Local Government (LUCLG) to ask why there is such disparity and absolutely no consistency with decisions made by Inspectors.

The decisions to allow the 2 appeals means we are well above the 5 yr. supply now but those decisions can't be taken into account until the next assessment next year.

At a meeting on Tuesday (CADALC) a number of Parishes raised concerns over the Professionalism of the Planners when defending appeals, all I can say is that we offer all our evidence up front as has to be the case, the appellant has time to prepare arguments against our defence and plan a line of questioning. We do have a young planning team but when we need expert witnesses or Barristers, we will bring them in, it is more the 'Odd' decisions of the Inspectorate over which we have no influence over that is the issue. The subject of determination by officers on applications before a Parish Council has replied was also raised, a new one on me as far as I'm aware if the Clerk asks for an extension, then it is generally given as confirmed by our Planning Manager.

The finish of the appeal at the Old Army Camp has been delayed further till October and we now have the appeal dates for the G&T pitches at the top of Monks Hill set as the 2nd, 3rd and 4th August. The case put forward by CDC is strong and with the support of the NP I hope we will win these.

The CDC Conservation officer didn't get the report on the proposed conservation areas to be extended, finalised in time for Cabinet this week so has been delayed to the July Cabinet the updated Conservation areas to include the Cemetery on Cemetery Lane, I hope this will provide additional evidence to support our objection to what has happened at the Old Army Camp.

2. Environment

I'm sure many of you will be aware of the sad event that took place last Thursday Evening, the night of the Beacon lighting, just after 7pm someone managed to open the sluice gates from the Mill Pond which drained and took large quantities of silt and

Westbourne Parish Council Report, June 2022

sludge down the river causing the death of several large fish in the river. An act of wanton vandalism with I'm sure unintended consequences but nevertheless Consequences. Any one with information should let Sussex Police know as it has been reported as a wildlife crime. Fortunately Nick Rule was able to shut the sluice gates or the issue could have been even worse.

Natural England have not responded to my latest request for the river to be given protected status. Another email is warranted.

RAVEN, Residents Against Vehicle Excessive Noise, the request to our MP was to late to consider the A27 for one of the trials of the Acoustic Guns however it appears it wasn't in the right criteria for the trial in any case with too much background noise, our MP Gillian Keegan instead put forward the road between Petworth and Midhurst the A272

Fly tipping, no updates as yet although it seems to have gone a little quieter on that front, only one incident this last month at the emergency entrance to the A27 on South Lane in Woodmancote, that was cleared very quickly as it was potentially blocking the access egress of Emergency vehicles. The van we believe was a Flatbed of some sort similar to a Transit.

Graffiti, at Cabinet this week we agreed to engage an outside contractor to attend to and remove Graffiti as and when it occurs across the CDC area. The District Council are not required by law to provide the service but if we want to keep our area nice then this is something we need to employ. If you know anyone involved in such activity, please let me or the Police Know, if you don't want to report it to the Police I will make sure the information is sent to the right place preserving your anonymity.

Policing.

I met with Inspector Wicking's we discussed many issues from low level Antisocial Behaviour, and graffiti to the performance of the PCSO's. I was able to glean an insight into his background and know he has the best intentions for delivery of an effective service to us. **The big issue is.**

If a Crime or incident happens, we need to ensure it is reported to the Police 999 if it is a crime in progress otherwise 101 or online reporting. The online reporting is being looked at as it isn't the easiest way to negotiate round. (That is a national issue)

Policing is intelligence led, so if there are no reports the Police will send their resources to where the incidents are occurring.

But please remember we live in a low Crime area; the whole of Chichester District is a Low Crime area but we need to ensure things do get reported so we retain our resources.

In respect of the PCSO's Insp Wicking's acknowledged that they did a lot of good work and that the deployment had been erratic but he had asked one of his Sgts to come up with a Patrol Plan for them so they will spend a certain amount of time in their designated area each shift-----subject to 'exigencies of the service' meaning if a job comes in, they will respond to it first. This should though provide more visible

Westbourne Parish Council Report, June 2022

presence in our villages. He also assured me that Sgt Coates will look to address the issues of non-attendance at the PC meetings, they are missing out on a good intelligence source, one I highlighted several years ago when the new deployment was proposed. It fell on deaf ears then, will we ever return to the old system, I doubt it, simply due to the demands on the Policing service as a whole.

I attended a Police Forum in Midhurst and it appears they very much have the same issues as us here in Westbourne, low visibility of Police/PCSO's, anti-social driving inc. off road Motorcyclists and low level Anti-Social Behaviour.

3. £150 Rebate

Our officers have been contacting those that pay their Council Tax on a one off to try and ascertain Bank details to repay the £150 to those entitled, the problem is many think it's a hoax. Those that won't engage on the phone and that is understandable are being written too.

4. Cost of Living

I know this will be of great concern to many of our residents, the Energy crisis created by the Ukrainian situation has had many knock-on effects, Fuel, Electric, Gas and then associated rise in cost of Foodstuffs is being felt by most although some more than others. Please look out for your vulnerable neighbours. As a Dist. Council we are looking for ways to support those in most need. That includes one of the most generous Council Tax relief schemes, we have also made a 'Supporting You' leaflet which gives advice on what to do if you find yourself in debt or worried about the Cost Of Living rises. We intend running a campaign with the observer newspaper going forward, 'Supporting You'.

I presented a report asking for 4 posts to be made to help advise and support people with their finances which was supported unanimously at Cabinet further details will be made available when the service is up and running more information can be found at.

<https://www.chichester.gov.uk/helpwithfinances>

5. Ukraine

We have a number of Refugees in the CDC area, we allocated £150k from Govt funding allocated to us to Charities and the voluntary sector for assistance in schemes to help integrate them into our communities. I am proud of our communities, for opening their homes to these families, Chichester has been very generous with our offers although I am not at liberty to say how many families and their make up have arrived it is quite high compared with other areas. Some of the Funding we receive is likely to have to go toward housing in the near future. Our 'Guests' have the right to live and work in the UK for up to 3 years, lets hope the Russian aggression is dealt with well before that time and they can return home to rebuild their Country which is what most want to do and re-join their family in Ukraine, until that time I'm sure we will make them welcome.

Westbourne Parish Council Report, June 2022

6. Levelling Up funding,

CDC are in the process of making an application for up to £20m from the Grants available made by Central Govt., only a small percentage in our 'L2 areas' will be granted any funding, unfortunately the strongest project has not been supported by the opposition which has weakened our case. The application has to be in by July and we hope to find out in Oct if we have been successful. The projects are Connectivity between the City, University, Theatre and Oaklands Park, Public Realm in West St and North St in Chichester and regeneration of Priory Park and it's buildings with the Brick Pavilion being considered for Creative Art businesses so hitting the employment element.

7. Events

Look out for Culture Spark Events around the District check Great Sussex Way Website for more info.

A Candlelight parade will start at Priory Park at 6pm on Friday evening and go through the City Centre to the Canal Basin----you may have guessed the issue---it doesn't go dark till 10pm so it might be challenging.

Please check the Great Sussex Way website to find lots of things happening around the district.

8. Other things.

Anyone suffering from Fuel Poverty or Debt Issues please contact CDC Revs and Benefits or the Citizen Advice Bureau they can help and we do have some emergency funding to help especially if it stops people becoming homeless.

The G&T meetings continue monthly with a report on Breaches of Planning, current applications and those at appeal. I had a Face-to-Face meeting with Officers to try and sort out the Policy to be put into the Local Plan Review and the Development Plan Document, we are getting there but work is still needed. I am sure I will get the best deal we can to go through Examination.

Chichester Wellbeing are running a free health check on Monday the 13th June if you want an appointment please check this link.

wellbeing@chichester.gov.uk

Or phone 01243 521041

I think that's all covered, but If there are any questions, I'm happy to answer them

Thanks Roy Briscoe



MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

t + 44(0)1483 423054
e office@mulberryandco.co.uk
w www.mulberryandco.co.uk

Our Ref: MARK/WES010

Mrs C Kennet
Westbourne Parish Council
53 Skylark Avenue
Emsworth
PO10 7GB

19 May 2022

Dear Clare

Re: Westbourne Parish Council
Internal Audit Year Ended 31 March 2022

Executive summary

Following completion of our interim internal audit on 6 January 2022 and final internal audit on 19 May 2022 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. **Testing requirements are shown in red** and where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report.**

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified, followed by recommended minimum testing requirements. Each section is then concluded with an opinion as to whether the assertion has been met or not.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures very seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Westbourne Parish Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years' experience in the financial sector with the last 12 years specialising in local government.

Engagement Letter

An engagement letter was issued to the council covering the 2021/22 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

- There have been no instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

It is my opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be "walk through testing" on sample data to encompass the period of the council year under review.

Table of contents

A	BOOKS OF ACCOUNT (INTERIM AUDIT)	3
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)	3
C	RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)	6
D	BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)	6
E	INCOME (INTERIM AUDIT)	7
F	PETTY CASH (INTERIM AUDIT)	8
G	PAYROLL (INTERIM AND FINAL AUDIT)	9
H	ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)	10
I	BANK AND CASH (INTERIM AND FINAL AUDIT)	11
J	YEAR END ACCOUNTS (FINAL AUDIT)	13
K	LIMITED ASSURANCE REVIEW (FINAL AUDIT)	13
L	TRANSPARENCY (INTERIM AUDIT)	14
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS (FINAL AUDIT)	14
N	PUBLICATION REQUIREMENTS (INTERIM AUDIT)	15
O	TRUSTEESHIP (INTERIM AUDIT)	15

A. BOOKS OF ACCOUNT (INTERIM AUDIT)**Internal audit requirement**

Appropriate accounting records have been properly kept throughout the financial year.

Recommended minimum testing:

- Ensure the correct roll forward of the prior year cashbook balances to the new financial year
- Check a sample of financial transactions in cashbooks to bank statements, etc.: the sample size dependent on the size of the authority and nature of accounting records maintained

Interim audit

The council continues to use Excel for recording the day-to-day financial transactions of the council. While this is adequate for a council of this size, we discussed the merits of using an accounting package, such as the Rialtas Business Solutions (RBS) bespoke software package for Parish Councils, and this is under active consideration by the council.

The interim audit was conducted on site and the Clerk had prepared the requested information for review, forwarded to me in advance of the meeting. Other information was reviewed on the council website and through discussion with the Clerk and Chairman of the Council who attended the audit meeting.

Meeting agendas are logically structured and minutes show clear resolutions being made by committee and council. I make no recommendation to change this system.

The council is not VAT registered and completes reclaims via a VAT 126 claim form annually. The last VAT reclaim for the period 1 April 2020 to 31 March 2021 inclusive showed a refund position of £7,164.10. The council is up to date with its postings.

Overall, I have the impression that the accounting systems are well managed. The long running issues with the Joint Burial Committee finances were discussed in a joint meeting with representatives from Southbourne Parish Council, and it is anticipated that a resolution will be found by the end of the financial year to ensure that the figures are correctly recorded on both council's AGAR's.

Final Audit

The final audit was conducted on site with the Clerk and the Chairman of the Council present at the meeting.

The information needed for the review had been prepared in advance and other information was reviewed through discussion and checking the council website.

Section conclusion

I am of the opinion that the control assertion of "Appropriate accounting records have been properly kept throughout the financial year" has been met.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)**Internal audit requirement**

This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Recommended minimum testing:

- Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the Standing Orders and Financial Regulations which should be based on the latest version.
- Ensure that consistent values are in place for the acquisition of formal tenders between Standing Orders and Financial Regulations (frequently different limits are recorded in the two documents)
- Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation

- Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments
- Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements
- Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place

Interim audit

Recommended minimum testing:

- Review the procedures in place for acquisition of formal tenders and quotes, ensuring they are in line with the Standing Orders and Financial Regulations which should be based on the latest version.
- Ensure that consistent values are in place for the acquisition of formal tenders between Standing Orders and Financial Regulations (frequently different limits are recorded in the two documents)
- Review the procedures for receipt of invoices, agreement of invoice detail and confirmation of goods /services delivery and approval for payment: ideally, a suitably designed certification stamp should be in place providing for evidencing of these checks and payment authorisation
- Check that there is effective segregation between the writing of cheques or the setting up of online payments, and physical release of payments
- Check that VAT reclaims are prepared and submitted in a timely manner in line with the underlying records and in accordance with current HMRC requirements
- Where debit / credit cards are in use, establish the total monthly and individual transaction limits and ensure appropriate controls over physical security and usage of the cards are in place

Interim audit

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit.

The external auditor's report is published on the council website and contains the following qualification:

It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of the Annual Governance and Accountability Return. The Council meeting which approved the Return commenced at 7.15pm on 10th June. Regulations 12 - 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. To clarify the position for the future, in such circumstances to satisfy the regulation, the announcement should be dated the day following the approval, with the Public Rights period commencing the following day. This response should be considered when completing your 2021-22 Return.

This was reported to council on 11 November 2021 (minute ref 15). There is evidence in the council minutes of the review of internal auditor's reports during the year.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of the Disclosable Pecuniary Interests of each Member.

Confirm that the council is compliant with the relevant transparency code

The council's income and expenditure are between £25,000 and £200,000 per annum, and it is not required by law to follow the Local Government Transparency Code, although it is recommended to do so. A review of the council website shows a Transparency Code section which includes the required information contained within the code.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice and Accessibility Statement on the home page of its website. It is clear the council takes its responsibilities seriously and has made every effort to comply with the legislation.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place. There is a published Scheme of Delegation containing Terms of Reference for each committee. Historic agendas, minutes and meeting papers are on the council website along with the dates of future meeting dates.

Check that agendas for meetings are published giving 3 clear days' notice.

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. It was noted that supporting documentation for agendas is also published on the council website.

Check the draft minutes of the last meeting(s) are on the council's website

Draft minutes are uploaded to the council website with information detailing how members of the public can view the final signed versions.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the most recent NALC model. They were last reviewed and adopted by council in May 2020 but are an agenda item for review and adoption at the council meeting scheduled for 13 January 2022.

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the most recent NALC model. They were last reviewed and adopted by council in May 2020 but are an agenda item for review and adoption at the council meeting scheduled for 13 January 2022. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- the council for all items over £600;
- a duly delegated committee of the council for items over £600; or
- the Clerk, in conjunction with Chairman of Council and Chairman of the appropriate committee/ or Vice Chair of the Council up to £2000 in an emergency.
- The Clerk is authorised to purchase stationery and other office requirements up to £600 for the day to day running of the Parish Council.

FR 4.5. In cases of extreme risk to the delivery of council services, the clerk may authorise revenue expenditure on behalf of the council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £2500. The Clerk shall report such action to the chairman as soon as possible and to the council as soon as practicable thereafter.

There is regular financial reporting to council meetings, including budget monitoring, year-end estimates and payments for approval, and I am in no doubt that councillors are provided with sufficient information to make informed financial decisions.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.41 per elector.

The council has adopted the General Power of Competence (GPC) and the thresholds do not apply.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

Section conclusion

I am of the opinion that the control assertion “This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for” has been met.

C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)**Internal audit requirement**

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Recommended minimum testing:

- Ensure that authorities have prepared, and formally adopted, at least once annually, an appropriate and comprehensive register of assessed risks, both regular and ad hoc
- Ensure that appropriate levels of insurance cover are in place for land, buildings, public, employers’ and hirers’ (where applicable) liability, fidelity / employees (including councillors) liability, business interruption and cyber security
- Ensure that appropriate arrangements are in place for monitoring play areas, open spaces and sports pitches: such reviews should be undertaken by appropriately qualified external inspectors or, if by officers or members, that they have received the appropriate training and accreditation

Interim audit

The council has in place risk assessments for a variety of different activities covered by the council. I reviewed in detail the financial risk assessment, which is reviewed annually by council, and details the likelihood and severity of risks, control measures in place and any actions needed. This approach is suitable for a council of this size.

I confirmed that the council has a valid insurance policy in place with Zurich in a long-term agreement expiring on 1 April 2023. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million each and a Fidelity Guarantee level of £250,000.

Final Audit

We discussed assertion 8 on the AGAR and whether or not this had any impact on the council.

“We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.”

The Clerk was able to confirm there were no matters excluded from the accounting statements.

Section conclusion

I am of the opinion that the control objective of “This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these” has been met.

D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)**Internal audit requirement**

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Recommended minimum testing:

- Ensure that the full authority, not a committee, has considered, approved and adopted the annual precept in accordance with the required parent authority timetable
- Ensure that budget reports are prepared and submitted to authority / committees periodically during the year with appropriate commentary on any significant variances
- Review the budget performance either during the year or at the financial year-end seeking explanations for any significant or unanticipated variances

- Ensure that the authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process
- Ensure that the precept in the accounts matches the submission form to the relevant authority and the public record of precepted amounts

Interim audit

The Clerk confirmed that the budget setting process for 2022/23 was underway, with the draft budget and precept due to be approved at the council meeting scheduled for 13 January 2022.

At the interim audit date, the council's reported income is recorded as 111% of budget and expenditure as 63% of budget. There is evidence of regular reporting of the council's financial position via the minutes of meetings.

The council holds circa £145,000 in a number of clearly defined earmarked reserves (EMR). Through discussion with the Clerk and Chairman of the Council, we were able to establish that these are all for 'live' projects, although some EMRs may be able to be merged, and this will be investigated further by the council.

Council is reminded that general guidance recommends a level of general reserve be maintained at circa six months equivalent of precept, and this will be reviewed at the year-end audit.

Final audit

I confirmed that the budget and precept were approved at the council meeting held on 13 January 2022.

At the year-end the council's reported income shows as 120% of budget and expenditure as 160%. The Clerk and Chairman confirmed that regular reporting of the council's financial position is made to council meetings.

At year-end, the council held circa £151,000 in a number of clearly defined earmarked reserves. This leaves circa £23,000 on the general reserve.

Council is reminded that general guidance recommends a level of general reserve be maintained at between three to twelve months' equivalent of precept. **The level currently held by the council is below this range and I recommend that the council reviews this position.**

Section conclusion

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate" has been met.

E. INCOME (INTERIM AUDIT)

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Recommended minimum testing:

- Review "aged debtor" listings to ensure appropriate follow up action is in place
- Allotments: ensure that appropriate signed tenancy agreements exist, that an appropriate register of tenants is maintained identifying, that debtors are monitored.
- Burials: ensure that a formal burial register is maintained that it is up-to-date and that a sample of interments and memorials are appropriately evidenced, that fees have been charged at the correct approved rate and been recovered within a reasonable time: (Authorities should also acquire and retain copies of Burial / Cremation certificates)
- Hall hire: ensure that an effective diary system for bookings is in place identifying the hirer, hire times and ideally cross-referenced to invoices raised
- Leases: ensure that leases are reviewed in a timely manner in accordance with the terms of the lease and rents similarly reviewed appropriately at the due time

- Other variable income streams: ensure that appropriate control procedures and documentation are in existence to provide a clear audit trail through to invoicing and recovery of all such income
- Where amounts are receivable on set dates during the year, ensure that an appropriate control record is maintained duly identifying the date(s) on which income is due and actually received / banked

Interim audit

From a review of the accounting records, I was able to confirm that receipts are accurately recorded and allocated to the correct cost centres.

A review of the council's fees and charges is an agenda item for discussion at the council meeting scheduled for 13 January 2022.

Section conclusion

I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for" has been met.

F. PETTY CASH (INTERIM AUDIT)

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.

Recommended minimum testing:

- A number of authorities are now running down and closing their petty cash accounts and using debit / credit cards for ad hoc purchases. Consequently, a "not applicable" response is frequently required in this area.
- Review the systems in place for controlling any petty cash and cash floats (used for bar, catering, etc.)
- Check a sample of transactions during the financial year to ensure appropriate supporting documentation is held
- Review the existence of evidenced periodic independent verification of the petty cash and any other cash floats held
- Ensure that VAT is identified wherever incurred and appropriate
- Physically check the petty cash and other cash floats held
- Where bar or catering facilities are in place, ensure that appropriate cashing-up procedures are in place reconciling the physical cash takings to the till "Z" total readings

Interim audit

The council has no petty cash.

Section conclusion

I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for" is not applicable.

G. PAYROLL (INTERIM AND FINAL AUDIT)

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Recommended minimum testing:

- Ensure that, for all staff, a formal employment contract is in place together with a confirmatory letter setting out any changes to the contract
- Ensure that appropriate procedures are in place for the payment of members allowances and deduction of any tax liability
- Ensure that, for a sample of staff salaries, gross pay due is calculated in accordance with the approved spinal point on the NJC scale or hourly rate, if off-scale, and with the contracted hours
- Ensure that appropriate tax codes are being applied to each employee

- Where free or paid for software is used, ensure that it is up to date.
- For the test sample of employees, ensure that tax is calculated appropriately
- Check the correct treatment of pension contributions to either the Local Government pension scheme (non - taxable, deducted from the gross salary or DC schemes like NEST which already allow for tax deductions)
- For NI, ensure that the correct deduction and employer's contributions are applied: NB. The employers' allowance is not available to councils but may be used by other authorities
- Ensure that the correct employers' pension percentage contribution is being applied
- Ensure that for the test sample, the correct net pay is paid to the employee with tax, NI and pension contributions correctly paid to the respective agencies

Interim audit

The council processes payroll in house, using the HMRC PAYE Online tools. The Clerk is the only employee, and reviewing her payslips for November and December 2021, I was able to confirm the PAYE, NI and pension deductions amounts are correct.

The Clerk has a signed contract of employment, based on the NALC model, and the council is registered with the West Sussex County Council (LGPS) Pension scheme. There are no councillor allowances.

Final Audit

I was able to confirm that the amount entered into box 4 of the AGAR (staff costs) correctly includes only salary, PAYE and Employers NI contributions and pension contributions.

The Clerk confirmed that the backdated NJC pay rises were included in the March 2022 salaries for all eligible staff.

Section conclusion

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of "Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied" has been met.

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Recommended minimum testing:

Tangible fixed assets

- Ensure that the authority is maintaining a formal asset register and updating it routinely to record new assets at historic cost price, net of VAT and removing any disposed of / no longer serviceable assets
- Physically verifying the existence and condition of high value, high risk assets may be appropriate
- Ideally, the register should identify for each asset the purchase cost and, if practicable, the replacement / insured cost, the latter being updated annually and used to assist in forward planning for asset replacement
- Additions and disposals records should allow tracking from the prior year to the current
- Ensure that the asset value to be reported in the AGAR at Section 2, Box 9 equates to the prior year reported value, adjusted for the nominal value of any new acquisitions and /or disposals
- Compare the asset register with the insurance schedule to ensure that all assets as recorded are appropriately insured or "self-insured" by the authority

Fixed asset investments

- Ensure that all long-term investments (i.e., those for more than 12-month terms) are covered by the "Investment Strategy" and reported as Assets in the AGAR at Section 2, Box 9.

Borrowing and lending

- Ensure that the authority has sought and obtained appropriate DMO approval for all loans acquired

- Ensured that the authority has accounted for the loan appropriately (i.e., recorded the full value of the loan. Any arrangement fee should be regarded as an admin expense) in the year of receipt
- Ensure that the combined principal loan repayment and interest for the year is correctly recorded in the AGAR at Section 2 Box 5
- Ensure that the outstanding loan liability as of 31st March each year is correctly recorded in the AGAR at Section 2, Box 10 (value should be verified via the DMO website)
- Where the authority has issued loans to local bodies, they should ideally seek signed indemnities from the recipient body, or their members, agreeing to underwrite the loan debt

Interim audit

The council has a fixed asset register which is maintained in an Excel format. The register provides a description of the assets, the date of acquisition, location, useful life estimate, usage and original cost. This is suitable for a council with assets of this nature.

An assessment of any assets owned by the council under the Joint Burial Committee arrangements is taking place, and these will be included by the year end.

Final Audit

The asset register has been updated during the year and I was able to trace the acquisition of four new pieces of equipment and verify the increase in the asset register total. The new total matches that entered onto the AGAR.

I confirmed the council has no PWLB borrowing.

Section conclusion

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained" has been met.

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Recommended minimum testing:

- Ensure that bank reconciliations are prepared routinely, are subject to independent scrutiny and sign-off by members
- Verify the accuracy of the year-end bank reconciliation detail and ensure accurate disclosure of the combined cash and bank balances in the AGAR, Section 2, Box 8
- Where the authority has bank balances in excess of £100,000 it has an appropriate investment strategy

Interim audit

Bank reconciliations are completed monthly and independently checked and signed by a councillor in accordance with Financial Regulations. I reviewed the reconciliations for September, October and November 2021 and was able to confirm the balances as correct compared to the original bank statements.

I noted that a new Unity Trust account has been opened with £85,000 placed on it to maximise the protection available from the Financial Services Compensation Scheme (FSCS).

Final Audit

At the year-end the council had a reconciled bank position across all its accounts. I was able to confirm the balances to the bank statements dated 31 March 2022.

Section conclusion

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out" has been met.

J. YEAR END ACCOUNTS (FINAL AUDIT)**Internal audit requirement**

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

Recommended minimum testing:

- Ensure that, where annual turnover exceeds £200,000, appropriate records are maintained throughout the year on an Income and Expenditure basis to facilitate budget reporting in that vein
- Ensure that appropriate accounting arrangements are in place to account for debtors and creditors during the year and at the financial year-end

Section 1 – Annual Governance Statement

	Annual Governance Statement	<i>'Yes' means that this authority</i>	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES –accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk is experienced and advises the council in respect of its legal powers.
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	NO – the requirements and timescales for 2020/21 year-end were not followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor.
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – the council takes action on recommendations within internal audit reports

8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	YES – no matters were raised during the internal audit visits.
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	YES – the council has met its responsibilities as a trustee.

Section 2 – Accounting Statements

At the time of the year-end audit, the AGAR figures presented for checking were as below:

AGAR Box Number		2020/21	2021/22	Auditor Notes
1	Balances brought forward	133,972	148,686	Correctly carried over from box 7 2020/21
2	Precept or rates and levies	101,000	103,869	Confirmed against precept amount received
3	Total other receipts	17,815	17,987	Confirmed against accounting records
4	Staff costs	16,208	17,010	Confirmed against accounting records
5	Loan interest/capital repayments	0	0	Council has no PWLB borrowing
6	All other payments	87,893	78,581	Confirmed against accounting records
7	Balances carried forward	148,686	174,951	Total correctly equals (1+2+3) – (4+5+6)
8	Total value of cash and short-term investments	148,676	174,951	Confirmed against accounting records and account balances
9	Total fixed assets plus long-term investments and assets	316,837	318,845	Verified against asset register
10	Total borrowings	0	0	Council has no PWLB borrowing

The year-end accounts have been correctly prepared on the receipts and payments basis with no requirement for the box 7 & 8 reconciliation.

The AGAR correctly casts and cross casts and the comparatives for the previous year have been correctly stated.

The Clerk has completed the variance analysis to show the changes to box 7 and 8 which relate to increases in earmarked reserves.

Section conclusion

I am of the opinion that the control assertion “Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded” has been met.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick “not covered”)

Recommended minimum testing:

- The correct exemption certificate was prepared and minuted in accordance with the statutory submission deadline
- That it has been published, together with all required information on the Authority's website and noticeboard

Final audit

The council did not declare itself exempt from a limited assurance review in 2020/21, and this test does not apply.

Section conclusion

I am of the opinion that the control assertion of "If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt" is not applicable due to the council not declaring itself exempt from a limited assurance review in 2020/21.

L: TRANSPARENCY (INTERIM AUDIT)**Internal audit requirement**

If the authority has an annual turnover not exceeding £25,000, it publishes information on a website / webpage up to date at the time of the internal audit in accordance with the Transparency Code for Smaller Authorities

Recommended minimum testing:

- This test applies only to those councils covered by the £25,000 External Audit exemption
- Internal auditors should review the authority's website ensuring that all required documentation is published in accordance with the Transparency Code for Smaller Authorities

Interim audit

The council has an annual turnover exceeding £25,000, and this test does not apply.

Section conclusion

I am of the opinion that the control assertion of "If the authority has an annual turnover not exceeding £25,000, it publishes information on a website/ webpage up to date at the time of the internal audit in accordance with the Transparency code for smaller authorities" is not applicable due to the council turnover exceeding £25,000.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)**Internal audit requirement**

The authority has demonstrated that during summer 2021 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Recommended minimum testing:

- Internal auditors should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the authority's records are available for public inspection.
- Internal auditors may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

Final Audit

Inspection – key dates	2020/21 Actual	2021/22 Proposed
Date inspection notice issued	10 June 2021	9 June 2022
Inspection period begins	14 June 2021	13 June 2022
Inspection period ends	27 July 2021	22 July 2022
Correct length (30 working days)	No	Yes

Common period included (first 10 working days of July)	Yes	Yes
---	-----	-----

As highlighted in the External Auditor's report does not meet the publication requirements. The report states:

It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of the Annual Governance and Accountability Return. The Council meeting which approved the Return commenced at 7.15pm on 10th June. Regulations 12 - 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. To clarify the position for the future, in such circumstances to satisfy the regulation, the announcement should be dated the day following the approval, with the Public Rights period commencing the following day. This response should be considered when completing your 2021-22 Return.

Therefore, assertion 4 on the Annual Governance Statement must be signed as 'no' by the council.

The council plans to sign the AGAR at the meeting to be held on 9 June 2022. I confirmed the proposed dates for this year do meet the criteria.

Section conclusion

I am of the opinion that the control assertion "the authority has demonstrated that during summer 2021 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations" has **NOT** been met.

N: PUBLICATION REQUIREMENTS (INTERIM AUDIT)

Internal audit requirement

The authority has complied with the publication requirements for 2020/21. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Recommended minimum testing:

- Internal auditors should acquire / examine a copy of the required "Public Notice" ensuring that it clearly identifies the statutory 30 working day period when the authority's records are available for public inspection.
- Internal auditors may also check whether councils have minuted the relevant dates at the same time as approving the AGAR

Before 1 July 2021 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2020/21, approved and signed, page 4
- Section 2 - Accounting Statements 2020/21, approved and signed, page 5

Not later than 30 September 2021 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Interim audit

The Notice of Public Rights is published on the council website, but as highlighted in the External Auditor's report does not meet the publication requirements. The report states:

It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of the Annual Governance and Accountability Return. The Council meeting which approved the Return commenced at 7.15pm on 10th June. Regulations 12 - 15 of the Accounts and Audit Regulations 2015 set out the order required to be followed when approving, announcing and publishing the Return and related documents in order to satisfy the Public Rights requirements. To clarify the position for the future, in such circumstances to satisfy the regulation, the announcement should be dated the day following the

approval, with the Public Rights period commencing the following day. This response should be considered when completing your 2021-22 Return.

Section conclusion

I am of the opinion that the control assertion of “the authority has complied with the publication requirements for 2020/21 AGAR. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage” has **NOT** been met.

O. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Recommended minimum testing:

- Confirm that all charities of which the council is a Trustee are up to date with Charity Commission filing requirements
- that the council is the sole trustee on the Charity Commission register
- that the council is acting in accordance with the Trust deed
- that the charity meetings and accounts are recorded separately from those of the council
- review the level and activity of the charity and where a risk-based approach suggests such, review the Independent Examiner’s report

Interim audit

The council is the trustee of Westbourne Parish Allotment for Exercise and Recreation (charity number 265105). A review of the charity commission website shows that the council is correctly listed as the sole trustee and that charity reporting is up to date.

Section conclusion

I am of the opinion that the control assertion of “Trust funds (including charitable) – The council met its responsibilities as a trustee” has been met.

Should you have any queries please do not hesitate to contact me.

Yours sincerely



Andy Beams

For Mulberry & Co

Westbourne Parish Council 2021-22: Budget monitoring report

1. Profit and loss budget v actuals

	2020-21	2021-22		
			<u>YTD</u>	<u>Budget</u> <u>% of Budget</u>
<u>Income</u>				
Rent	£775.00	£750.00	£750.00	100.0%
Admin/grants	£13,009.34	£10,072.76		
Precept	£101,000.00	£103,869.00	£103,869.00	100.0%
NP	£293.62	£0.00		
VAT reimbursed	£3,736.91	£7,164.10		
Total income:	£118,814.87	£121,855.86	£104,619.00	116.5%
<u>Expenditure</u>				
Subs, S137, S142. donations	£2,990.99	£2,732.78	£2,888.00	94.6%
Running costs	£25,723.82	£28,613.08	£26,747.00	107.0%
Capital costs and repair (sinking fund)	£0.00	£0.00	£17,000.00	0.0%
Capital schemes	£218.90	£0.00	£13,200.00	0.0%
Services	£888.80	£2,210.15	£2,600.00	85.0%
Communications	£1,645.22	£1,305.28	£2,250.00	58.0%
Administration	£21,188.25	£18,297.79	£19,426.00	94.2%
Clerks salary	£16,207.96	£17,009.68	£20,357.60	83.6%
Contingency fund	£24.99	£24.61	£150.00	16.4%
Grants/ER	£27,811.74	£104,951.75		
NP	£285.00	£0.00		
VAT to claim on expenditure	£7,115.27	£5,445.32		
Expenditure:	£104,100.94	£180,590.44	£104,618.60	172.6%
Take away transfer to Unity account		£85,000.00		
		£95,590.44		
Income over expenditure	£14,713.93	-58,734.58	0.40	

2. Earmarked reserves

	2020-21	2021-22
Balance forward (Bfwd)	£133,972.03	£148,685.96
Income	£118,814.87	£121,855.86
Expenditure	£104,100.94	£95,590.44
Carry forward (Cfwd)	£148,685.96	£174,951.38

	Bfwd	Income	Expenditure	Transfers	Cfwd
General reserve	£31,546.28	£72,643.36	-£80,886.91	£0.00	£23,302.73
New initiatives fund	£73,139.14	£17,000.00			£90,139.14
Play equipment Monk's Hill	£0.00	£3,000.00	-£770.00		£2,230.00
Play equipment Mill Road	£8,296.42	£3,000.00			£11,296.42
Scope/design environmental enhancement village square	£2,500.00				£2,500.00
Tree survey	£0.00	£2,000.00	-£2,000.00		£0.00
SIDS/CSW	£0.00	£2,000.00	-£484.10		£1,515.90
Community Taxibus	£0.00	£1,380.00			£1,380.00
Chairman's expenses	£285.88		-£267.69		£18.19
Councillors expenses	£256.80		-£19.00		£237.80
Staff absence	£2,000.00				£2,000.00
Vandalism and insurance excess	£800.00	£100.00			£900.00
Monk's Hill car park	£6,145.00				£6,145.00
War memorial	£420.00				£420.00
Churchyard wall	£4,170.00	£3,000.00	-£3,551.15		£3,618.85
Footway lighting renewals	£500.00				£500.00
Finger post signs	£1,076.00				£1,076.00
Waste bin	£300.00				£300.00
Equipment for an emergency	£1,000.00				£1,000.00
Election costs	£4,146.50				£4,146.50
Village gateways	£150.00				£150.00
Pump priming CLT	£0.00				£0.00
WNPSG	£2,008.62				£2,008.62
Planning/highway consultant	£0.00	£6,000.00	-£6,609.70		-£609.70
Legal advice/professional fees	£4,217.00	£2,000.00	-£675.00		£5,542.00
CDC New Homes Bonus 2014 (village gateways)	£1,161.92				£1,161.92
CDC New Homes Bonus 2019 (Monk's Hill play/sports)	£0.00				£0.00
CDC S106 Monk's Hill recreation ground 2020	£0.00				£0.00
CDC New Homes Bonus 2020	£2,492.38		£2,579.11		£5,071.49
CDC CIL 2021	£0.00	£1,563.12			£1,563.12
CDC New Homes Bonus 2021	£0.00	£2,656.00	-£2,656.00		£0.00
CDC Platinum Jubilee Grant for trees, Monk's Hill	£0.00	£250.00	-£250.00		£0.00
CDC S106 Public Art 2022	£0.00	£5,263.38			£5,263.38
SDNPA CIL 2019	£2,074.02				£2,074.02
Total of earmarked reserves	£117,139.68	£49,212.50	-£14,703.53		£151,648.65
Final balances	£148,685.96	£121,855.86	-£95,590.44	£0.00	£174,951.38

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2021/22

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2022.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2021) equals the balance brought forward in the current year (Box 1 of 2022).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2022**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2022 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Governance and Accountability Return 2021/22 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £6.5 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2021/22

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report** must be completed by the authority's internal auditor.
 - **Sections 1 and 2** must be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2022**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2022**. Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2022
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2021/22

Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2022 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2021/22**, approved and signed, page 4
- **Section 2 - Accounting Statements 2021/22**, approved and signed, page 5

Not later than 30 September 2022 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Annual Internal Audit Report 2021/22

Westbourne Parish Council

www.westbourne-pc.gov.uk

During the financial year ended 31 March 2022, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2021/22 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")			✓
L. The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			✓
M. The authority, during the previous year (2020-21) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).		✓	
N. The authority has complied with the publication requirements for 2020/21 AGAR (see AGAR Page 1 Guidance Notes).		✓	
O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes ✓	No	Not applicable

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

06/01/2022 19/05/2022

Name of person who carried out the internal audit

ANDY BEAMS, MULBERRY & CO

Signature of person who carried out the internal audit

A Beams

Date

19/05/2022

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2021/22

We acknowledge as the members of:

Westbourne Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2022, that:

	Agreed		'Yes' means that this authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>	
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>	
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	<i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
	✓			

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

09/06/2022

and recorded as minute reference:

14

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

Clerk



www.westbourne-pc.gov.uk

Section 2 – Accounting Statements 2021/22 for

Westbourne Parish Council

	Year ending		Notes and guidance
	31 March 2021 £	31 March 2022 £	
1. Balances brought forward	133,972	148,686	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	101,000	103,869	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	17,815	17,987	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	16,208	17,010	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	87,893	78,581	Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	148,686	174,951	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	148,686	174,951	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	316,837	318,845	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	N/A
	✓		
			The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.
			N.B. The figures in the accounting statements above do not include any Trust transactions.

I certify that for the year ended 31 March 2022 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval



Date 31/05/2022

I confirm that these Accounting Statements were approved by this authority on this date:

09/06/2022

as recorded in minute reference:

15

+

Signed by Chairman of the meeting where the Accounting Statements were approved

Section 3 – External Auditor's Report and Certificate 2021/22

In respect of

Westbourne Parish Council

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2022; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor's limited assurance opinion 2021/22

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2021/22

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2022.

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Bank reconciliation: 31 March 2022

1. Lloyds treasurers account

Balance per Lloyds statement	£89,900.03
Less outstanding payments	£0.00
Outstanding receipts	£0.00
Add petty cash	£0.00
Revised bank	£89,900.03

Cash book control

Balance forward 01/04/21	£148,685.96
Add total receipts to date	£121,804.51
Less total payments to date	£180,590.44
Cash book at 31/03/22	£89,900.03

2. Unity savings account


Balance per statement	£85,051.35
 Total	 £174,951.38

Smaller authority name: **Westbourne Parish Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement <u>FRIDAY 10 JUNE 2022</u> (a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2022, these documents will be available on reasonable notice by application to:</p> <p>(b) <u>CLARE KENNETT, PARISH CLERK</u> <u>PO BOX 143, EMSWORTH, PO10 9DX</u> <u>clerk@westbourne-pc.gov.uk</u> <u>07775654483</u> commencing on (c) <u>MONDAY 13 JUNE 2022</u></p> <p>and ending on (d) <u>FRIDAY 22 JULY 2022</u> [the 30th working day after (c) above]</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none">• The opportunity to question the appointed auditor about the accounting records; and• The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <div style="text-align: center;"> MOORE</div> <p>Moore (Ref RD/hd) Rutland House, Minerva Business Park, Lynch Wood, Peterborough PE2 6PZ</p> <p>5. This announcement is made by (e) <u>CLARE KENNETT, PARISH CLERK</u></p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

Westbourne Parish Council - explanation of variances between 2019/20 and 2020/21

	31/03/2021	31/03/2022	Variance		Explanation of variance
			£	%	
1. Balances brought forward	£133,972	£148,686	£14,714		
2. Precept	£101,000	£103,869	£2,869	3%	
3. Total other receipts	£17,815	£17,987	£172	1%	
4. Staff costs	£16,208	£17,010	£802	5%	
5. Loans interest etc	£0	£0	£0	0%	
6. All other payments	£87,893	£78,581	-£9,312	-11%	
7. Balances carried forward	£148,686	£174,951	£26,265	18%	The Parish Council has grown its earmarked reserves to enable it to undertake projects within the Parish. The additional funding is listed below.
8. Total value of cash etc	£148,686	£174,951	£26,265	18%	The Parish Council has grown its earmarked reserves to enable it to undertake projects within the Parish. Please see below the list of movement of earmarked reserves.
9. Total fixed assets etc	£316,837	£318,845	£2,008	1%	
10. Total borrowings	£0	£0	£0	0%	

Box 7 & 8: List of earmarked reserves

	Bfwd 31/03/2021	Cfwd 31/03/2022	Variance
New initiatives fund	£73,139.14	£80,447.76	£7,308.62
Play equipment Monk's Hill	£0.00	£2,230.00	£2,230.00
Play equipment Mill Road	£8,296.42	£11,296.42	£3,000.00
SIDS/CSW	£0.00	£1,515.90	£1,515.90
Community Taxibus	£0.00	£1,380.00	£1,380.00
Vandalism	£800.00	£900.00	£100.00
Legal/professional advice	£4,217.00	£5,542.00	£1,325.00
New Homes Bonus 2020	£2,492.38	£5,071.38	£2,579.00
CDC CIL 2021	£0.00	£1,563.10	£1,563.10
CDC S106 Public Art 2022	£0.00	£5,263.38	£5,263.38
Total	£88,944.94	£115,209.94	£26,265.00

Dear

Clare

210522

6 CHEQUERS QUAY
QUEEN ST

Please find a hand written application for funding from WPC and their community chest. Just an extra line or two about the Arboretum project and its inception.

It was the brainchild of the Emsworth Tree Wardens, as the result of a successful book on local trees that was published in 2019 we had surplus funds that we decided must be spend on "planting trees". The prospect of an arboretum in memory of local people had long been an idea that would be welcome among the residents and be an opportunity for improving the environment too.

We formed a charity last year and have trustees, both from Emsworth and Westbourne, our first formal meeting was held in The Brookfield Hotel a month or so ago. We are managing to raise funds through local organisations and residents who have already said they wish to donate to the project. We hope to plant up to 200 trees so this will require plenty of funding as HBC have indicated we will be responsible for their long term care and maintenance.

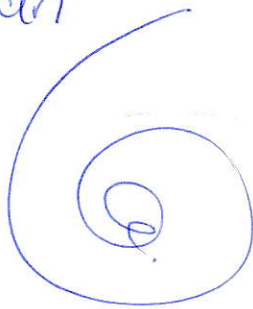
Our inaugural planting is scheduled for early November [2022] when Major Tim Peake will plant the first 50 or so trees at Hampshire Farm Meadows. Tim has also kindly agreed to be our patron.

If I can provide more information please do contact me.

Sincere wishes,

Brendan

Brendan



Westbourne Parish Council Community Chest Grant Application Form

Please fill in all sections.

Please complete this application form with details of your proposal if you would like to be considered for a grant from Westbourne Parish Council.

It is appreciated that not every proposal will fit into the structure of the form, but please complete the form as far as possible and provide any additional relevant information on an attached sheet.

When completed, please return this application form by email to westbournepc@outlook.com, or in writing to Clare Kennett, Clerk to Westbourne Parish Council, 53 Skylark Avenue, Emsworth, PO10 7GB.

1. Your organisation	
Name of organisation.	EMIS VALLEY MEMORIAL ARBORETUM
Contact name and address (inc. telephone number and/or email address).	BRENDAN GIBB-GRAY 01243 377355 BRENDAN.GIBBGRAY@TALKTALK.NET
Position/Role in organisation.	CHAIR of TRUSTEES
2. Details of organisation	
Brief description of your organisation's activities/aims.	OUR OBJECTIVES ARE:- TO CREATE AN ARBORETUM @ HAMPSHIRE FARM MEADOW IN MEMORY of RESIDENT of WESTBOURNE & EMSWORTH, ② IMPROVE THE NATURAL ENVIRONMENT.
Does your organisation have members and, if so, how many?	NO
Are meeting and events open to members of the public?	THE ARBORETUM IS ON PUBLIC LAND - OPEN TO ALL
What percentage of the members/people who attend your events are from the village of Westbourne?	THIS IS A JOINT PROJECT WITH EMSWORTH & WESTBOURNE COMMUNITIES
Is your organisation run by a committee?	NO. TRUSTEES
Is your organisation a registered charity?	YES
3. Purpose of organisation	


Please describe how the local community benefits from your organisation.	RESIDENTS DONATE TO THE MEMORY OF LOVED ONES TO THE ARBORETUM & NAMES RECORDED UPON A ROLL OF HONOUR.
4. About the project	
Please provide details of the proposed activity/event/equipment/project for which you are applying for a grant.	OUR GRANT (IF APPROVED) WILL BE USED TO BUY, PLANT AND MAINTAIN TREES.
In what way will the local community benefit from the activity/event/equipment/project?	AS 3 ABOVE. A TANGIBLE PLACE TO REFLECT AND ENJOY PEACEFUL REFLECTION BETWEEN OUR COMMUNITIES
What is the total activity/event/equipment/project cost?	£££ +...
How much is the grant application for?	£500.
How will the rest of the cost be financed?	SPONSORS & DONATIONS GRANTS & etc.
Have you received or applied for funding from any other source for the activity/event/equipment/project?	YES - ERA & OTHER COMMUNITY GRANTS
If you have received a community grant from Westbourne Parish Council in the last three years, please provide details.	No.

Please complete the following declaration

I declare that the information given is correct, and agree to adhere to the conditions laid out in Westbourne Parish Council's Community Chest Grant Policy.

On behalf of EMS VALLEY MEMORIAL ARBORETUM.

I accept the conditions in Westbourne Parish Council's Community Chest Grant Policy.

Signed:  210522 Date: 210522

Position in organisation: CHAIR OF TRUSTEES

If the person signing this form is under 18, it must be countersigned by an adult member of the organisation

Signed: Date:

.....

Please note, completion of this form does not necessarily mean that a grant application will be successful in part or in whole.

Date of meeting at which the application was discussed:

.....

Grant agreed/refused

Amount:

Chairman:

Westbourne Parish Council, 9 June 2022**Agenda item 18: Payments for approval**

(DD: payment made by Direct Debit, IB: payment made by Internet Banking, C: cheque payment including number, PC: payment made by petty cash, *movement of an earmarked reserve, ** paid from No 2 account)

Payments for approval		Total	Net	VAT
DD	EE Mobile phone	37.00	30.83	6.17
IB	Confidential payments June 22	1,519.23	1,519.23	0.00
IB	WSCC LGPS May 22	487.17	487.17	0.00
	Microshade cloud storage and email			
IB	accounts	122.57	102.14	20.43
IB	MS 365	9.48	7.90	1.58
DD	SSE street lighting electricity	308.08	293.42	14.66
IB	HMRC quarter 2 payments	1,340.42	1,340.42	0.00
	T Couzens and Sons Ltd, churchyard wall			
IB	repairs	5,913.18	4,927.65	985.53
IB	Hanslip & Co churchyard wall fees	252.72	202.50	42.12
	Reimburse C Kennett Jubilee bunting			
IB	and balloons	38.61	32.18	6.43
	PDC Print A6 leaflets to promote APA			
	and becoming a councillor	70.00	70.00	0.00
	The Meeting Place, meeting on 19 and			
IB	30 May 22	27.00	27.00	0.00
		10,125.46	9,040.44	1,076.92

Payments for retrospective approval

	Reimbursement K Franks for jubilee			
IB	mugs for Daisy Chain nursery	216.96	180.80	36.16
	Monster Creative design of A4 posters,			
	correx sign, banner, facebook graphics			
	and A6 flyers to promote Jubilee events	324.00	270.00	54.00
	PDC Print, printing of above	366.00	305.00	61.00
	Mulberry & Co internal audit	161.10	134.25	26.85
	PDC Print, A6 flyers	70.00	70.00	0.00
		1,138.06	960.05	178.01

1. Lloyds Bank Treasurers Account

Balance per statement 31/05/22	£122,484.67
Less outstanding payments	
Outstanding receipts	
Add petty cash	£0.00
Revised bank	£122,484.67

Cashbook control

Balance forward 01/04/21	£89,900.03
Add total receipts to date	£57,819.00
Less total payments to date	£25,234.36
Cashbook at 31/05/22	£122,484.67

2. Unity Trust Savings Account

Balance per statement 31/05/22	£85,051.35
---------------------------------------	-------------------

Total cash in both accounts	£207,536.02
------------------------------------	--------------------

9 June 2022 Westbourne Parish Council Agenda item 19 Correspondence list

- Link to Government response to the Levelling Up, Housing and Communities Select Committee report on the future of the planning system in England
<https://www.gov.uk/government/publications/future-of-the-planning-system-in-england-government-response-to-the-select-committee-report/government-response-to-the-levelling-up-housing-and-communities-select-committee-report-on-the-future-of-the-planning-system-in-england>
- Email from Bill Sharp, Vice-Chair of the Chichester Society, asking if the Parish Council would write to CDC about concerns about the closure of Chichester Bus Station and replacement with a few lines of stops.
<https://chichestersociety.org.uk/wp-content/uploads/2022/04/Chichester-Transport-Hub-Chichester-Society-Thoughts-FINAL-2022-04-21.pdf>
- Report from Cllr Hitchcock following attendance at the CDALC meeting on 6 June.
- Email from the owner of Lazy Meadow on North Street to confirm that a tree survey has been carried out on trees hanging over the highway which identified no problems. Although they are planning on some general tree maintenance and an application has been submitted to CDC.
- Email from a resident showing support for the HGV ban in Westbourne.
- Police summer road safety stakeholder virtual briefing on 13 June from 5-6pm.
- Correspondence from the owner of 56 Mill Road to say their renovation has been completed and the property will soon be on the market. The owner would like clarification about the access licence and implications of the proposed WCT development nearby.

Members are asked to agree to the following response being sent:

"Hi Katrina,

I have spoken to Frank about progress with the Community Trust's community housing project. It is very much hoped to commence work on site in or around October but, in view of several delays along the way, this cannot be seen as definitive.

In the meantime, Westbourne Parish Council (WPC) has no objection to the land from the pavement in front of the house up to the start of the new fence being used for parking, with the understanding that this is a temporary arrangement without any formal, written licence. The position regarding the remaining strip of land leased from the Parish Council (between the recently-erected fence and the access road) will be reviewed just as soon as it becomes clear that the development is proceeding. In the meantime, it is important that there are no alterations to the surfaces of the land leased from WPC.

Should you have any questions, please do not hesitate to get back to me.

Kind regards
Richard"