

Bourne Parishes – WSCC Councillor report

Westbourne Parish – October 2024

Action proposed

1. HGV restrictions: work with Mike Dare to agree exact location of four blue advisory HGV signs
2. Parish to apply for missing TROs after review with Olly King at WSCC Highways – action Clare
3. Pass new recruits for Westbourne speedwatch to Kevan Pegley for training and induction – action Clare
4. Parish to decide on whether to implement parking restrictions at junction of East Street and the Square
5. Reminder: road safety improvements starts at Aldsworth on the Common Road from 7th Oct for 4 weeks

Restricting HGVs through Westbourne

Following the meeting with Chris Stark at WSCC Highways and a conversation with Mike Dare they have confirmed no objections to the placement of blue HGV advisory signs at:

1. North end of Monks Hill two signs with one each side (already agreed in previous meetings by Mike Dare)
2. North end of Aldsworth Common Road near Give Way (already agreed in previous meetings by Mike Dare)
3. Eastern end of Foxbury Lane (as discussed with Chris Stark) and now agreed by Mike Dare – two signs likely
4. Stein Road exit from Park Road indicating unsuitable for HGVs heading north (agreed with Chris and Mike)

The only remaining Parish approved HGV route into Westbourne is via Westbourne Road to the West, giving HGVs the opportunity to turn road at the Wren Centre just on the West Sussex border with Hampshire.

However, at a mid-October meeting I will also discuss the Hampshire entrance into Westbourne to the West with Lulu Bowerman who may want to restrict this final HGV entrance into Westbourne.



Lulu has also recently had a 30mph SID installed on New Brighton Road to help maintain speed limits (the roundabout is an accident blackspot)

TRO update

I had a meeting with Olly King at WSCC Highways last week to review all Traffic Regulation Orders (TROs) in and around Westbourne. We had a useful update on progress of all Bourne the TROs giving the action plan below:

Number	Parish	Parish sign	TRO type	Location	Notes	Parish Council	WSCC
Parish	Westbourne	No cycling	Safety	Footpath opposite St John's Church	No cycling notices replaced at each end of the footpath	Clare Kennett	Mike Dare
Parish	Westbourne	HGVs	Safety	Westbourne Rd, Foxbury Ln, Monks Hill, LCL	Parish to collate photos of stuck HGVs or traffic jams caused by HGVs	Clare Kennett	Mike Dare
TRO W1	Westbourne	HGV advisory	N/A	4 locations to reduce entry to Westbourne *	Liaise with WSCC Councillor and Highways to implement	Clare Kennett	Mike Dare
TRO W13	Westbourne	30 mph	Speed	Monks Hill end of newly implemented 30 mph	Reduce speed from NSL to 40 from new 30mph up to Emsworth Common Road	Apply for TRO	Olly King
3089549	Westbourne	40 mph	Speed	Monks Hill end of current 30 mph	Reduce speed from NSL to 30 mph past children's playground	Clare Kennett	COMPLETE
TRO W2	Westbourne	40 mph	Speed	Foxbury Lane / Woodmancote Lane	Reduce speed from NSL to 40mph between Foxbury Lane and Woodmancote	Clare Kennett	passed moderation, needs police report
TRO W3 3099396	Westbourne	20 mph	Speed	Woodmancote	Reduce speed from 40 to 20 through Woodmancote village	Clare Kennett	Roy to provide resident support - 60 signature
TRO W4	Westbourne	20 mph	Speed	Whitechimney Row / Old Farm Lane	Reduce speed from village Gateway to 20mph and remove 30mph section	Apply for TRO	Olly King
TRO W5 3099396	Westbourne	40 mph	Speed	Old Farm Lane	Reduce speed from NSL to 40mph between Woodmancote and Westbourne	Clare Kennett	Along with
TRO W6	Westbourne	Lining	Parking	East Street / Whitechimney Row	Repaint footpath lines WCR. E St DYL on junction, replace 2 pavement bollards	TRO withdrawn	Mike Dare
CHS W1	Westbourne	Safety	TBC	Aldsworth bridge	Aldsworth long term solution to accidents / bridge strikes e.g. traffic lights	Laura Veltom	CHS delivery w/c Oct 7th (Roger H, Mike D)
TRO W7	Westbourne	30 mph	Speed	Aldsworth	Reduce speed from 40 to 30 mph through Aldsworth village	Laura Veltom	Included as part of CHS 7 Oct
TRO 9A	Westbourne	30mph	Speed	Foxbury Lane to Woodbury Lane (past Monks Hill)	WSCC – new TRO application to be submitted by Parish	Apply for TRO	Olly King / Mike Dare
TRO W9	Westbourne	30 mph	Speed	Woodberry Lane to Foxbury Lane	Reduce speed from NSL to 30 mph (bumpy road plus cyclists)	TRO withdrawn	Olly King
TRO W10	Westbourne	30 mph	Speed	Emsworth Common Road	Reduce speed from NSL to 30 mph (very narrow and very bumpy plus cyclists)	TRO withdrawn	Olly King
TRO W11	Westbourne	40mph	Speed	East of Foxbury Lane past B2146 to Aldsworth	Reduce from NSL to 30 mph tight bends, uphill blind bend E before Westbourne t	TRO withdrawn	Olly King
3089548	Westbourne	Lining	Parking	The Square	Widen pavement, bollards, double yellows	TRO withdrawn	Mike Dare
CHS W12	Westbourne	Safety	Parking	The Square	Connect pavement N side, 2 bollards to prevent parking blocking pavement	Apply for CHS	Covert to a CHS to progress
TRO W8	Westbourne	Lining	Parking	River Street Community Hall revised parking	Community Hall - shorten school restriction or add 8-5 timed restriction	Clare Kennett	Penny Mather discussing with Danny

Parish to apply for:

1. TRO W13: NSL down to 40mph from end of 30mph on Monks Hill to Emsworth Common Road junction
2. TRO W4: Reduce from 30mph to 20mph from village gateway on Old Farm lane into Whitechimney Row
3. TRO 9A: Reduction to 30mph on Common Road from Foxbury Lane to Woodberry Lane past Monks Hill

Note: if any TRO gets 1 to 5 objections from residents, then a WSCC delegated officer report is required. Hence the importance of good quality Parish research and getting consistent resident agreement to support all TROs.

Westbourne speedwatch

Following a meeting with Kevan Pegley on 18th Sept we reviewed a plan to rejuvenate the speedwatch group and try and improve motivation to go out.

Working with Kevan I created a new poster that has been prominently sited by the Parish, aiming to encourage new Speedwatch group recruits.

Kevan will liaise with Clare on contacting and training up new recruits, then create a fixed roster of two people for each of the nominated roads, aiming for one group per road per month. He'll look at quarterly catchup pub events to keep momentum and attendance up during the year.

- Foxbury Lane
- Whitechimney Row
- The Square / Westbourne Road
- North Street



Speed reductions in Westbourne – other measures

An issue that has been flagged is that there are locations in Westbourne that, despite the whole village centre being 20mph, there are no lamp post repeater signs (dinner plate sized) or missing or faded 20mph white road roundels.

Parish to review what is required and suggested locations for liaison with WSCC for suitable TRO applications.

WSCC Highways up to full complement on local staff for Bourne

WSCC has suffered from Highways staff leaving and a general UK side shortage of experienced highways staff. The good news is that a new regional manager for Chichester, Mark Jacobs, has now been appointed. He starts on 4th November, reporting into Charlotte Weller and Michelle Hulme.

WSCC Highways also has a new drainage and gullies manager, Scott Wakely, in place from August.

WSCC highways improvement costs for Community Highways Schemes

Parishes often ask if they can have particular highways or footpath improvement as part of a CHS. As Parishes are often asked to contribute S106 and/or CIL funding to highways improvements, these are examples of WSCC CHS that have been delivered recently and their associated costs to WSCC.

- **Signalised crossing** - Construction: £200,000. Recent example: [Steyning Road, Shoreham by Sea](#)
- **Road island** - Construction: £25,000. Recent example: [Shoreham Road, Upper Beeding](#)
- **Dropped kerb crossing** - Construction: £10,000. Recent example: [Pevensey Road, Southwater](#)
- **New 20m footway section** - Construction £85,000. example: [Shermanbury Road, Partridge Green](#)
- **New speed limit on a section of road** - Construction: £6,000: [Bell Road, Warnham](#)
- **New speed limit in a village without physical measures** - Construction: £20,000 (WSCC would almost always put in physical measures of some sort in a village-wide speed limit scheme)
- **New speed limit in a village with physical measures** e.g. kerb build-out - This varies considerably depending on which measures included. Design - £65,000 (additional VAS and signing and lining), £120,000 (traffic calming such as build-outs). Recent example: [Slinfold Traffic Calming Scheme](#)

WSCC is also creating a web page with indicative costs for TROs, subject to WSCC site review.

Westbourne school and community centre parking

Unfortunately, the visit to Westbourne to review the zig zag lines outside Westbourne school and community centre was cancelled due to a fatal RTA elsewhere. However, Olly King suggests that the relining outside the two locations is resolvable, to also include the parking requirements from the resident to the West. The school zig zags are 63m long against a maximum allowed under WSCC guidelines of 43m. Olly has asked Penny Mather to look into this TRO.

Discouraging Illegal parking

I spoke to the owner of Westbourne garage on East Street in Sept to see whether he would support the placement of kerb bollards to try to prevent inconsiderate parking (people going to the Westbourne bakery and Spice Cottage) on the double yellow lines on the south side of the West end of East Street into the Square

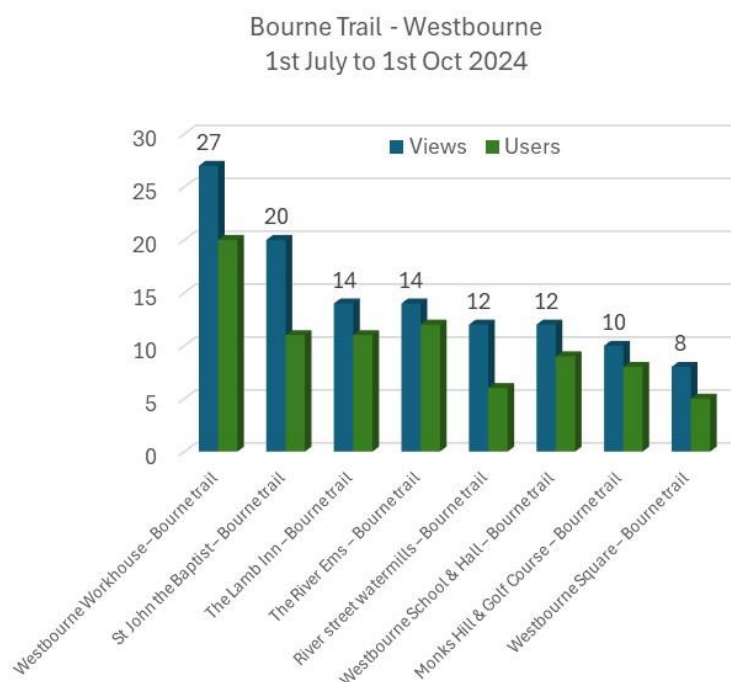
He was a little nervous about this as he has had abuse from motorists and also from staff at Spice Cottage that he has spoken to. The issue is not just about cars parking on the double yellows outside the garage but also blocking his forecourt entrances. It would be useful for someone from the parish to speak to him about options.

Options available to the parish to try to stop parking on double yellow lines are:

1. Parish request for CDC parking control enforcement officers to be on site (this will only work with the bakery)
2. A number of kerbside bollards 40cm in from the edge of the pavement in between the forecourt entrances
3. A number of kerbside bollards 40cm in from the edge of the pavement opposite the Stag's Head
4. Doorbell footage / photos of offending vehicles and reporting them via the Operation Crackdown website
5. A stock of sticky parking control notices to place on offending vehicle windscreens
6. A sign on the garage forecourt wall indicating clearly that this is a no parking area

Bourne Trail quarterly results

These are the Bourne website page visit results from the Bourne Trail for the last quarter:



Note: I am a paid contractor for website and content development on this project that is run by In Our Area CIC

CLIENT		Westbourne P.C		REF		USM		701314 C001	
Contact		Clare Kennett		Quoter		S Francis			
SITE		Heritage Lantern upgrade		DATE		02/10/2024			
BILL ITEM	DESCRIPTION OF WORKS	QTY	UNIT	RATE		TOTAL			
A	<p><u>Heritage Lantern Replacement</u></p> <p>Replace existing Lantern with Urbis Abbey heritage type LED lantern with Metcraft Gainsborough Embelishemnt kit consisting of Ladder Bar, Mid Ring, Neck and Base parts fitted to column, Re paint existing Column with black (00E53) PSX700 two part paint, Existing lantern to be disposed of in accordance with current wee waste regulations.</p> <p>Column Numbers: 5 Whitechimney Row 5, 6 & 7 East Street</p>	4	No	£	1,601.97	£	6,407.89		
BILL ITEM		QTY	UNIT	RATE		TOTAL			
B	<p><u>Electrical Testing</u></p> <p>On Completion carry out full inspection and test with all readings recorded as per BS7671.</p>	4	No	£	44.71	£	178.82		
						BILL TOTAL		£	6,586.72

Your Ref:
Our Ref : 701314/C001

02/10/2024

Westbourne Parish Council
PO Box 143
Emsworth
West Sussex
PO10 9DX

FAO: Clare Kennett
Dear Ms Kennett

Scheme title : Heritage Upgrade

We thank you for your recent enquiry and have pleasure in submitting our quotation as follows:-

Carry out Heritage upgrade to 4 existing columns to include new Urbis Abbey LED Lantern and Metcraft Embellishment Kit and full re paint of Column in Black (00E53)

For the sum of £6,586.72
This price is exclusive of VAT.

The above quotation is subject to our standard printed conditions Ref No. FO-LEG-15031 Rev 1.00, a copy of which are attached. Please sign and return with your official order.

Clarifications:-

1. The final site position of the equipment as noted on the attached Bill of Quantities reference 701314 C00
2. Materials supplied as listed within Bill of quantities reference 701314 C001
3. Application for progress payments will be made during the contract at monthly intervals.
4. We accept no responsibility for the structural integrity of the existing column.

Thank you for your enquiry and should you require any further details, please do not hesitate to contact me.

Yours sincerely,

S Francis

Simon Francis

Enerveo

Appendix E Project Pro-forma

Infrastructure categories

Below are the categories to be used in the IDP:

Category	Typology	Provider
Transport	Roads	National Highways (Strategic Road Network) West Sussex County Council (Local Road Network)
	Bus	Stagecoach Compass Travel West Sussex County Council
	Rail networks	Network Rail Southern (Govia Thameslink) Railway
	Cycling and walking infrastructure	West Sussex County Council Sustrans Chichester District Council
Education	Further Education	Chichester College
	Higher Education	University of Chichester
	Secondary education	West Sussex County Council, Private Schools and Academies Free Schools
	Primary education	West Sussex County Council, Private Schools and Academies Free Schools
	Early Years	West Sussex County Council. Various private nursery & pre-school providers Voluntary sector
	Special Educational Needs	West Sussex County Council
Health	Acute care and general hospitals	Western Sussex Hospitals NHS Foundation Trust
	Community and Mental Health facilities	Coastal West Sussex NHS Clinical Commissioning Group
	Primary Care facilities i.e. General Practitioner (GP) practices	Coastal West Sussex NHS Clinical Commissioning Group Various GP surgeries
Social Infrastructure	Social and Community facilities	Parish Councils Private Companies/Organisations

	Built Sports and leisure facilities	Chichester District Council Parish Councils Private Companies
	Built Community facilities	Parish Councils Organisations
Green Infrastructure	Open Spaces, Parks & Playing pitches	Chichester District Council Parish, City & Town Councils Private Companies Educational establishments
	Allotments	Parish, City & Town Councils
	Habitats Regulations Assessment mitigation – interventions necessary to mitigate the effects of development on European-designated conservation sites. In Chichester District these sites are mainly protected through payments (provided through Unilateral Undertakings) for management measures, but they can also be protected by the provision of Suitable Alternative Natural Greenspaces (SANGS) provided as on-site mitigation as part of this Plan.	Solent Recreation Mitigation Partnership Chichester District Council & Natural England operating as Bird Aware Solent Pagham Harbour Mitigation Partnership (between Chichester District Council & Arun District Council) Environment Agency
	Flood defences	Chichester District Council
	Rivers and streams (blue corridors)	Environment Agency Riparian owners
	Coastal flood defences	Environment Agency Chichester District Council
Public and Community Services	Emergency services - Police	Sussex Police
	Emergency services – Fire & Rescue	West Sussex County Council Fire & Rescue
	Emergency services - Ambulance	South East Coast Ambulance Service NHS Trust (SECamb)
	Libraries	West Sussex County Council
	Cemeteries and crematoria	Chichester District Council runs Portfield and Petworth Cemeteries Church owned and run Churchyards Dignity Crematorium (Private Company)
	Waste management and disposal	West Sussex County Council
Utility Services	Wastewater treatment and sewerage	Southern Water
	Water supply	Portsmouth Water Thames Water Southern Water

	Electricity	Scottish & Southern Energy Power Distribution (SSE)
	Gas	Scotia Gas Network (SGN)
	Telecommunications/Digital infrastructure	BT Openreach

Table to be produced for each infrastructure delivery commissioner:

The information provided will inform future versions of the IDP and will feed into the production of a five-year rolling Infrastructure Business Plan.

Infrastructure Category (from first column in table above)	IBP number if amending an existing project. If a new project please leave blank	Project title/ description	Justification/ rationale	Date the project is needed, and if to be delivered in phases, dates for each phase	Total estimated infrastructure cost	Sources of funding, showing amounts from each source & identification of any shortfalls	Delivery lead (If not your organisation ensure you have discussed this with the project lead and have their firm approval)
Transport	IBP/640	Village car park	In the centre of the village to support businesses, and allow residents/visitors with an alternative place to park, to alleviate pressure on roads caused by parking. Westbourne has very congested roads due to on	2023/27		The Parish Council has an earmarked reserve for this purpose and aims to work with other village organisations.	

			street parking, which is the only option for many, and the volume of traffic travelling through the central roads.				
Transport	IBP 803	Reconfiguration of The Square	Reconfiguration of The Square to allow for a pedestrian crossing, improved car parking, flow of traffic, and help support local businesses and allow for village events. The Square is increasingly congested by parked vehicles and passing traffic. Reconfiguration would support all road users.	2023/27		The Parish Council has an earmarked reserve for this purpose.	
Transport	IBP 524	Speed reduction and highway improvement schemes for Westbourne village	Westbourne is experiencing much passing traffic through the main roads due to increase housing locally. A highways plan and improvements are required to	2023/27		The Parish Council has an earmarked reserve for this purpose.	

			outline improvements to road layouts, double yellow lines and bollards to prevent inappropriate parking, restriction of HGVs, speed indicator devices, and support for the Community Speedwatch Group.				
Transport	IBP 1295	Speed reduction and highway improvement for Aldsworth	Continued incidents at Aldsworth bridge due to speeding vehicles and volume of traffic. Highways improvement scheme to slow traffic and protect residents, pedestrians and horse riders.				
Social infrastructure	IBP 805	Storage unit	The Parish Council does not own any premises and storage space is	2023/27		Working in partnership with the Westbourne Community	

			required for its increasing amount of items and facilities which are used for the benefit of the local community.			Trust to provide storage facilities for the Council.	
Social infrastructure	IBP 806	CCTV	At Monk's Hill recreation ground car park to prevent anti-social behaviour and fly tipping which has increased in recent years.	2023/27			
Social infrastructure	IBP 1296	Westbourne Community Hall, River Street, Westbourne	To support the refurbishment of the building for the benefit of the local community	2022/27			
Green infrastructure	IBP 807	Exercise, sport, play	To create an exercise circuit around the perimeter of the recreation ground at Monk's Hill with a range of exercise equipment.	2023/27			
Green infrastructure	IBP 565	Play/sport equipment	To replace the play/sport equipment at	2023/27		The Parish Council has set aside an	

			Mill Road recreation ground which has come to the end of its life-span.			earmarked reserve and is working with Westbourne Community Trust on the project.	
Green infrastructure	IBP 943	Tree planting	To continue to plant trees/hedges across the Parish	2023/27			
Green infrastructure	IBP 1298	Environment	To support the River Ems restoration projects to enhance and restore the river and protect it from over abstraction with leads to it drying up in warmer months.	2023/27		Working with the Friends of the Ems, a local community group.	
Utility services	IBP 1321	Village-wide high speed broadband and village WIFI service	To install high-speed broadband in Westbourne and have free WIFI in the village centre to support local businesses.	2023/27			
Green infrastructure	IBP 942	Public Open Space	Purchase of land for	2023-27			

			environmental purposes				
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Section 3 - External Auditor Report and Certificate 2023/24

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 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2023/24

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 the 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.

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

Incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the Council, which was later provided on request. The Parish Council should in future ensure that reserves levels are considered thoroughly, and explanations provided with the AGAR when submitted to the external.

3 External auditor certificate 2023/24

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 2024.

*We do not certify completion because:

External Auditor Name



External Auditor Signature

A handwritten signature in black ink that reads "Moore".

Date

25/09/2024



Mrs C Kennett
Westbourne Parish Council
The Village Hall
First Avenue
Southbourne
West Sussex
PO10 8HN

1 October 2024

Dear Clare

Re: Westbourne Parish Council
Internal Audit for Financial Year Ended 31 March 2025 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 1 October 2024 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.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. Some assertions are tested only at the final internal audit, and this is reflected where appropriate in the report.

Recommendations for action are shown in bold text and are summarised in the table at the end of the report.

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, 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 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 Local Authority Services Ltd, who has over 34 years' experience in the financial sector with the last 14 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2024/25 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.

It is our 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.

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A. BOOKS OF ACCOUNT**Internal audit requirement**

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

Audit findings

The audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website www.westbourne-pc.gov.uk

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

I reviewed the nominal ledger entries for the period 1 April 2024 to date. I found no evidence of instances of netting off and transactional items were posted with sufficient narrative detail to explain their source and appeared to be placed to the most appropriate nominal code budget headings.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS**Internal audit requirement**

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

Audit findings

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

The External Auditor's Report for 2023/24 was not qualified and had been published on the council website along with the Notice of Conclusion of the Audit. This will be reported to the council at the meeting scheduled for 10 October 2024.

Under other matters, the External Auditor commented 'incomplete information was provided with the initial supporting data submitted for review with regards to the level of reserves held by the Council, which was later provided on request. The Parish Council should in future ensure that reserves levels are considered thoroughly, and explanations provided with the AGAR when submitted to the external auditor.'

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 includes a councillor page where the individual Register of Members' Interests forms are published.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

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 Joint Panel on Accountability and Governance (JPAG) Practitioner's Guide (March 2024) contains updated guidance on the matter as below:

The importance of using .gov.uk domains for websites and emails

- 5.210. All Parish, Town and Community Councils are eligible to use, and are advised to use, a .gov.uk domain for their websites and email communications. Your community, suppliers and partners will now reasonably expect a local council to have a .gov.uk domain name. Note that Parish meetings are exempt from the requirement to have a website.
- 5.211. To assist with compliance with the General Data Protection Regulations (GDPR), it is advised that clerks provide official .gov.uk email accounts to their councillors, which must only be used for official council business.
- 5.212. When choosing a domain name all councils must follow the rules set out by the Cabinet Office to choose a .gov.uk domain name, for example, 'ourparishcouncil.gov.uk' with email addresses linked to that domain.
- 5.213. Using a .gov.uk domain for your council website and email accounts gives Parish Councils the following advantages:
- 5.214. Increased professionalism and trust from members of your community, partners and suppliers because your email address and website domains are a trusted government brand.
- 5.215. Separation of your personal life from your professional life, ensuring members of your community, partners and suppliers understand what capacity you are emailing them in - whether a Councillor or Clerk.
- 5.216. Increased control for the Responsible Officer over email accounts and documentation when managing new joiners, leavers, sudden absences or Freedom of Information and Subject Access Requests.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place. The council has a published scheme of delegation which includes terms of reference for each committee.

A diary of future meeting dates is also published on the council website, along with historic agendas and minutes for council and committee meetings.

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

I was able to confirm 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.

Links on the council website allow access to the the non-confidential supporting papers, which complies with the requirements of the Information Commissioner's Office.

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

Draft minutes are uploaded to the council website and clearly annotated as such.

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 9 May 2024 (minute ref 33).

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

Financial Regulations are based on the new NALC model and were last reviewed and adopted by council on 13 June 2024 (minute ref 53). 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 5.15 *Individual purchases within an agreed budget for that type of expenditure may be authorised by:*

- *the Clerk, under delegated authority, for any items below £1,000 excluding VAT*
- *the Clerk, in consultation with the Chair of the Council or Chair of the appropriate committee, for any items below £2,500 excluding VAT*
- *a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £5,000 excluding VAT*
- *in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.*
- *the council for all items over £5,000;*

FR 5.18. *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £2,500 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.*

Based on the level of financial activity of the council, and through discussion with the Clerk, these authorisation thresholds appear appropriate.

A review of council minutes shows that council receives regular financial information including budget reports, bank reconciliations and bank statements. This provides councillors 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 £10.81 per elector

The council has the General Power of Competence (GPC) and the Section 137 threshold is not relevant.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 September 2024 which showed a refund amount due of £1,888.99 and was fully supported by the required details. I was able to confirm receipt of the previous amount to the council's bank account. The council is up to date with its VAT submissions.

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.

C. RISK MANAGEMENT AND INSURANCE**Internal audit requirement**

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

Audit findings

The council's adopted Financial Regulations include a section covering Risk Management and state:

FR 2.1 *The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*

FR 2.2 *The Clerk shall prepare, for approval by the Council, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*

FR 2.3 *When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.*

FR 2.4 At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.

I reviewed the financial risk assessment record which has a description of each risk, assigns a perceived likelihood and impact of the risk, the mitigation controls in place and any other action required. This type of approach is suitable for a council of this size with limited risks and demonstrates that the council takes its risk management responsibilities seriously. The risk assessment is due for review and update at the November council meeting.

I confirmed that the council has a valid insurance policy in place with Clear Councils which covers the year under review. The policy includes Public Liability and Employers Liability cover of £10 million each and a Fidelity Guarantee level of £750,000 which is sufficient for a council of this size.

D. BUDGET, PRECEPT AND RESERVES

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.

Audit findings

The council set a precept of £133,264 for 2024/25. With a tax base of 952.6, this equates to a band D equivalent of £139.00 (compared to the average in England of £85.89).

The Clerk confirmed that the 2025/26 budget setting process is due to commence shortly, with a draft budget to be prepared for the Finance Committee on 17 October, before review at the November council meeting. The council anticipates the final budget and precept being agreed at the January 2025 council meeting.

At the end of September 2024, the receipts and payments report shows receipts at 100.6% of budget and payments at 27.6%. There are elements within the budget where funds have been set aside for works and projects which have not yet been spent, and it is likely that a surplus for the year will be generated.

The council holds circa £159,000 in earmarked reserves at the date of the interim audit, spread across a range of clearly identifiable projects.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33. The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34. The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35. The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36. In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

A review of the general reserve balance will be conducted at the year-end internal audit.

E. INCOME

Internal audit requirement

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

Audit findings

Apart from the precept, the council receives income from the access licences and rental income from the allotment association, bank interest and VAT refunds. A review of the accounting records shows that amounts received are clearly identified and allocated to the most appropriate nominal code.

F. PETTY CASH

Internal audit requirement

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

Audit findings

The council has no petty cash and the testing for this internal control objective does not apply.

G. PAYROLL

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.

Audit findings

The Clerk is the only employee and has a signed contract of employment based on the NALC template. The Clerk salary is paid in accordance with the NJC salary scale, and the council is a member of the Local Government Pension Scheme (LGPS).

Payroll is outsourced to a third party. I reviewed the salary slips for months 5 and 6 and was able to confirm salary amounts for each staff member correspond with the NJC salary scale. Deductions amounts for tax and national insurance and pension contributions appear to be calculated correctly.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS

Internal audit requirement

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

Audit findings

The council has a fixed asset register which includes details of asset description, date of acquisition, original cost, useful life estimate, location and present use. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

A detailed check of the asset register will be completed at the year-end internal audit as the council is anticipating some changes to reflect the removed playground equipment and the potential new instalments.

The council has no borrowing nor long-term investments.

I. BANK AND CASH**Internal audit requirement**

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

Audit findings

Financial Regulation 2.6 states 'At least once in each quarter, and at each financial year end, a member other than the Chair {or a cheque signatory} shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the council {Finance Committee}.'

Bank reconciliations are completed monthly. I reviewed the August 2024 bank reconciliation and was able to confirm the balances to the bank statements and found no errors. The reconciliation and accompanying bank statements have been signed in accordance with the requirements of FR 2.6.

The council has accounts with Lloyds, Unity Trust and Redwood to maximise the depositor protection available from the Financial Services Compensation Scheme (FSCS) limit.

J. YEAR END ACCOUNTS**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.

Audit findings

Testing to be conducted at final interim audit.

K. LIMITED ASSURANCE REVIEW**Internal audit requirement**

IF the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")

Audit findings

The council did not certify itself exempt in 2023/24 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION**Internal audit requirement**

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

Testing to be conducted at final interim audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS**Internal audit requirement**

The authority has demonstrated that during summer 2024 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2023/24 Actual
Date AGAR signed by council	13 June 2024
Date inspection notice issued	14 June 2024
Inspection period begins	17 June 2024
Inspection period ends	26 July 2024
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2023/24, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

N: PUBLICATION REQUIREMENTS**Internal audit requirement**

The authority has complied with the publication requirements for 2023/24. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2024 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 2023/24, approved and signed, page 4
- Section 2 - Accounting Statements 2023/24, approved and signed, page 5

Not later than 30 September 2024 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.

Audit findings

Testing to be conducted at final interim audit.

O. TRUSTEESHIP**Internal audit requirement**

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

Audit findings

The council has no trusts and testing under this internal control objective is not required.

Achievement of control assertions at interim audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below. Confirmation of continued compliance will be conducted at the final internal audit, with testing of internal control objectives J, L and N also completed at that visit.

	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 Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")</i>			✓
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	To be tested at final internal audit		
M	The authority, during the previous year (2023/24) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	✓		
N	The authority has complied with the publication requirements for 2023/24 AGAR.	To be tested at final internal audit		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

Yours sincerely



Andy Beams

Mulberry Local Authority Services Ltd

Interim Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
None		

Westbourne Parish Council, 10 October 2024**Agenda item 19: Payments for approval**

(DC: Debit Card, DD: Direct Debit, BACS: Internet Banking, C: cheque
inc. cheque number, PC: payment by petty cash, * earmarked reserve).

Payments for approval July		Total	Net	VAT
DD	O2 mobile phone Oct 2024	22.85	19.04	3.81
BACS	Confidential payments Oct 2024	1,691.01	1,691.01	0.00
BACS	WSCC LGPS Sept 2024	502.32	502.32	0.00
	Microshade cloud storage and email			
BACS	accounts Oct 2024	155.95	129.95	23.62
BACS	MS 365 Oct 2024	10.32	8.60	1.72
BACS	Moore external auditor	504.00	420.00	84.00
	Longmeadows grounds maintenance			
BACS	quarter 2 2024/25	2,710.30	2,710.30	0.00
	Mulberry interim internal audit fee			
BACS	2024/25	267.48	222.90	44.58
BACS				
		5,864.23	5,704.12	157.73
Payments for retrospective approval				
BACS	Ebay, padlock for cupboard at TMP	5.29	5.29	0.00
BACS	GM Support, playground inspections	220.00	220.00	0.00
BACS	The Meeting Place, room hire	40.00	40.00	0.00
BACS	WCT parish grant	25,000.00	25,000.00	0.00
		25,265.29	25,265.29	0.00

Westbourne Parish Council, 10 October 2024

Agenda item 20: Correspondence list

- WSCC consultation on the Highway Network Management Plan (HNMP), deadline 30 October 2024. <https://yourvoice.westsussex.gov.uk/wsccl-highway-network-management-plan-consultation>
- Become a county councillor events on 13 November and 4 February. For more information, contact democratic.services@westsussex.gov.uk
- Email from Cllr Andrew Kerry-Bedell about Churcher Road, Mill Road and Homefield Road being treated although a date for the work is not yet available.
- WSALC AGM taking place on 4 November at the Amex in Brighton from 10am until 4pm. Up to two councillors invited to attend or the clerk nominated to vote on their behalf.
- Confirmation from the developer at Mill Road that the two names chosen for the new roads at Rule Way and Randall Way.
- All Parishes meeting presentation slides from 24 September circulated to members.