

Westbourne Parish Council, 16 May 2019
Agenda items 13 and 14: Parish Council roles and committee members in 2018/19

Chairman: Richard Hitchcock

Vice Chair: Nigel Ricketts

Finance and General Purpose Committee

Chair: Richard Hitchcock

Vice Chair: Nigel Ricketts

Roy Briscoe

Joint Burial Committee (three members required)

Nigel Ricketts

Planning Committee

Chair: Roy Briscoe

Vice Chair:

Richard Hitchcock, Nigel Ricketts

Non-council members: Frank Campbell and Piers Mason

Public Services Committee

Chair: Roy Briscoe

Vice Chair:

Richard Hitchcock, Nigel Ricketts, David Mack and Syd Smith.

Recreation, Leisure and Amenities Committee

Chair: Nigel Ricketts

Vice Chair:

Roy Briscoe and Richard Hitchcock.

All Parishes Meeting: Richard Hitchcock and Nigel Ricketts

Bournes Forum: Richard Hitchcock and Nigel Ricketts

Sussex and Surrey Association of Local Councils: Councillors as required

South Downs National Park Authority: Councillors as required

Wes Sussex Association of Local Councils: Councillors as required

Chichester District Association of Local Councils: Councillors as required

Woodmancote Residents' Association: Roy Briscoe

Westbourne Parish Council Committee delegation arrangements and terms of reference

Delegation arrangements to the committees

Subject to the observance of decisions of the Parish Council on matters of principle or policy, the Council's powers and duties shall be delegated to its committees, as permitted under the Local Government Act 1972 s101, in accordance with the approved terms of reference unless otherwise stated.

Committees will operate within approved Standing Orders, Financial Regulations and other policy documents and procedures. The Council may revoke powers delegated to a committee by resolution.

Urgent and routine matters may legally be delegated to an officer (i.e. the Clerk) in consultation with members, usually the Chair of the Committee and the Chair of the Council. Any actions taken between meetings under this delegation shall be ratified at the next meeting.

Budgetary control and authority to spend

Section 4 of the Parish Council's Financial Regulations set out budgetary control and authority to spend. Please see the excerpt below.

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, the Finance and General Purpose Committee, for items over £600; or
- the Clerk, in conjunction with Chairman of Council and Chairman of the appropriate committee/or Vice Chair of 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.

Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.

Contracts may not be disaggregated to avoid controls imposed by these regulations.

4.2. No expenditure may be authorised that will exceed the amount provided in the revenue budget for that class of expenditure other than by resolution of the council, or duly delegated committee. During the budget year and with the approval of council having considered fully the implications for public services,

1. WPC Committee Terms of Reference

unspent and available amounts may be moved to other budget headings or to an earmarked reserve as appropriate ('virement').

- 4.3. Unspent provisions in the revenue or capital budgets for completed projects shall not be carried forward to a subsequent year.
- 4.4. The salary budgets are to be reviewed at least annually by no later than November for the following financial year and such review shall be evidenced by a hard copy schedule signed by the Clerk and the Chairman of Council or relevant committee. The RFO will inform committees of any changes impacting on their budget requirement for the coming year in good time.
- 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.
- 4.6. No expenditure shall be authorised in relation to any capital project and no contract entered into or tender accepted involving capital expenditure unless the council is satisfied that the necessary funds are available and the requisite borrowing approval has been obtained.
- 4.7. All capital works shall be administered in accordance with the council's standing orders and financial regulations relating to contracts.
- 4.8. The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose "material" shall be in excess of 15% of the budget.
- 4.9. Changes in earmarked reserves shall be approved by council as part of the budgetary control process.

Finance and General Purposes Committee

Purpose

The Committee is appointed by Westbourne Parish Council to discharge its functions relating to its corporate management and administrative services.

Meetings

The Committee will meet bi-annually (October and March) and will be conducted in accordance with the Parish Council's Standing Orders, Financial Regulations and Code of Conduct.

Membership

The Committee is open to Council members only.

Delegated tasks and powers

- Financial forward planning and budget monitoring
- Internal and external audit
- Management of rents: land leased to Westbourne Allotment Association, and access licences leased at 1 Sydenham Terrace, Covington Road and 56 Mill Road
- Legal services
- Servicing of loans or investments
- Democratic representation of the council at elections
- To ensure the Parish Council's Standing Orders, Financial Regulations, Code of Conduct and risk management are adequate and reviewed on an annual basis
- To provide grants to community organisations through the Parish Council's Community Chest scheme.

Reporting and monitoring

The Chair of the Committee will provide a written progress report on agreed actions on a monthly basis to the Parish Council.

Planning Committee

Purpose

The Committee is appointed by Westbourne Parish Council to discharge all of its functions relating to planning.

Meetings

The Committee will meet monthly and meetings will be conducted in accordance with the Parish Council's Standing Orders, Financial Regulations and Code of Conduct.

The Clerk may request an extension to the 21 day deadline from the relevant local planning authority for planning applications in order that they can be discussed at the monthly meeting. If an extension is unable to be granted, an extraordinary meeting may be required.

Membership

The Committee is open to Council and non-Council members.

Delegated tasks and powers

- To consider all planning applications relevant to the Parish. To be aware of planning policy and supplementary planning documents when responding to applications.
- To review planning and enforcement appeals and submit additional representations if required.
- To report planning enforcement matters to the relevant authority.
- To review documents, consultations and other matters regarding planning and make representations as required.

Reporting and monitoring

The Chair of the Committee will provide a written progress report on agreed actions on a monthly basis to the Parish Council.

Public Services Committee

Purpose

The Committee is appointed by Westbourne Parish Council to discharge its functions relating to its public services.

Meetings

The Committee will meet three times per year (March, June and November) and will be conducted in accordance with the Parish Council's Standing Orders, Financial Regulations and Code of Conduct.

Membership

The Committee is open to Council and non-Council members.

Delegated tasks and powers

Maintenance of the Parish Council's:

- fingerposts
- village gateways
- noticeboards
- bollards
- defibrillator
- traffic regulations and speed calming schemes (including Community Speed Watch)
- public footpath or highway matters
- Emergency Plan
- flower tubs
- street furniture
- lampposts
- Tree wardens

Reporting and monitoring

The Chair of the Committee will provide a written progress report on agreed actions on a monthly basis to the Parish Council.

Recreation, Leisure and Amenities Committee

Purpose

The Committee is appointed by Westbourne Parish Council to discharge its functions relating to recreation, leisure and amenities.

Meetings

The Committee will meet three times per year (March, June and November) and will be conducted in accordance with the Parish Council's Standing Orders, Financial Regulations and Code of Conduct.

Membership

The Committee is open to Council and non-Council members.

Delegated tasks and powers

- Management and maintenance of Mill Road Recreation Ground, including the children's play area and equipment, and the fitness equipment.
- Management and maintenance of Monk's Hill Recreation Ground, including the children's play area and equipment, and the fitness equipment.
- To consider inspection reports from Zurich and the playground inspector and undertake any necessary repairs.
- Consider any proposals regarding additional, and/or the enhancement of the current, recreation, leisure and amenities provision.

Reporting and monitoring

The Chair of the Committee will provide a written progress report on agreed actions on a monthly basis to the Parish Council.

Communications Working Group

Purpose

The Working Group is appointed by Westbourne Parish Council to discharge its functions relating to communications, including the development of a range of online and offline communications to target key stakeholder groups. Communications aim to inform, engage and enable parishioners to participate in the work and activities of the Parish Council, as well as promoting and protecting its reputation.

Meetings

The Committee will meet as required and will be conducted in accordance with the Parish Council's Standing Orders, Financial Regulations and Code of Conduct.

Membership

The Committee is open to Council and non-Council members.

Delegated tasks and powers

- To monitor the Council's forward planning documents (such as the Business Plan which outlines the Council's vision, values and objectives) and make recommendations to the Council for communications activity.
- To develop and maintain a Parish Council website.
- To develop and maintain a Parish Council Facebook page.
- To produce three editions of the printed newsletter each year (spring, summer and autumn) which is distributed to all households in the Parish.
- To produce e-newsletters (using Mailchimp) as required to promote the Council's activities to its subscriber list.
- To liaise with the media to promote Parish Council activities and to respond to enquiries.
- To consult with parishioners using surveys, questionnaires, and petitions to gain feedback and support for initiatives.
- To develop printed materials, such as posters and leaflets, to promote the Parish Council's activities.
- To hold a range of events to support the Council's activities.
- To oversee the Parish Council's email system.

Reporting and monitoring

The Chair of the Committee will provide a written progress report on agreed actions on a monthly basis to the Parish Council.

Business Plan Working Group

Purpose

The Working Group is appointed by Westbourne Parish Council to discharge its functions relating to its Business Plan.

Meetings

The Committee will meet as required and will be conducted in accordance with the Parish Council's Standing Orders, Financial Regulations and Code of Conduct.

Membership

The Committee is open to Council and non-Council members.

Delegated tasks and powers

- To write a three year Business Plan
- To write an action plan which sets out how the Business Plan will be delivered.
- To review the Business Plan during the three-year period.

Reporting and monitoring

The Chair of the Committee will provide a written progress report on agreed actions on a quarterly basis (April, July, October, and January) to the Parish Council.

Westbourne Parish Council, 16 May 2019**Agenda item 20: 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	Total	Net	VAT
DD EE&T Mobile May	28.73	24.06	4.81
IB Confidential payments May	1,313.00	1,313.00	0.00
IB WSCC LGPS contributions Jacqueline Snow, noticeboard	426.20	426.20	0.00
IB renovations	118.00	118.00	0.00
IB Clerk magazine subscription 2019/20	17.00	17.00	0.00
IB Homestart Chichester grant 2019/20	250.00	250.00	0.00
IB Closed churchyard donation 2019/20	200.00	200.00	0.00
IB Citizens Advice grant 2019/20	300.00	300.00	0.00
IB Citizens Advice grant 2018/19 Allotment Association show grant	300.00	300.00	0.00
IB 2019/20	50.00	50.00	0.00
	3,002.93	2,998.26	4.81

Payments for retrospective approval

C Kennett reimbursement flowers and IB card for V Owen, and office stationery	24.40	24.40	4.40
IB GM Support playground inspection	135.00	135.00	0.00
IB CDC litter/dog bin 2018-19	1,507.58	1,256.32	251.26
	1,666.98	1,415.72	255.66

1. Treasurers account number 1

Balance per statement 31/04/19	146,653.84
Less outstanding payments	0.00
Outstanding receipts	0.00
Add petty cash	0.00
Revised bank	146,653.84

Cashbook control

Balance forward 01/04/19	103,994.25
Add total receipts to date	47,678.49
Less total payments to date	5,018.90
Cashbook at 31/04/19	146,653.84

2. Treasurers account number 2 (Mill Road recreation ground)

Balance per statement 31/04/19	3,796.42
Less outstanding payments	0.00

Outstanding receipts	<u>0.00</u>
Revised bank	<u>3,796.42</u>
Cashbook control	
Balance forward 01/04/19	3,796.42
Add total receipts to date	0.00
Less total payments to date	<u>0.00</u>
Cashbook at 31/04/19	<u>3,796.42</u>

16 May 2019 Westbourne Parish Council
Agenda item 21: Correspondence list

Councillors are invited to bring forward any items of correspondence for further discussion at the meeting. Correspondence is on the table and available to councillors 15 minutes before a meeting.

- A letter from Trevor Leggo advising of the arrangements and guidance for Parish Member appointments to the South Downs National Park Authority 2019.
- Funding from WSCC Operation Watershed for issues with the drainage infrastructure including the riparian ditch network, damage to roads, improving resilience to protect homes, business and highways.

Westbourne Parish Council, 11 April 2019
Item 20: Matters relating to the Joint Burial Committee (JBC)

1. Purpose of the report

The Clerk to the JBC prepared a report about the constitution of the JBC following advice received from Ian Davison, Solicitor, for Westbourne Parish Council to consider at its meeting on 14 March 2019. Members agreed to defer a decision on the report until its next meeting on Thursday 11 April as it had not been received in time to allow for members to fully consider the recommendations.

Cllr Roy Briscoe, Cllr Richard Hitchcock, Cllr Nigel Ricketts and Clare Kennett met on 1 April to discuss the report and consider a response to the recommendations in order that Westbourne Parish Council can make a decision at its meeting on 11 April. A proposed response to the recommendations is summarised in section 3.

2. Points of clarification

It was agreed to clarify a number of points in consideration of the recommendations.

- Members preferred the term 'host' council rather than 'parent' council.
- The report states that Southbourne is the larger council. This is correct based on population size and Southbourne duly pays a larger proportion of the annual running costs as there is the potential for more of their residents to be buried at the Cemetery. The annual budget is based on a contribution of 72.12% from Southbourne and 27.88% from Westbourne. It was agreed that this approach has worked well in the past and would continue to do so. All other assets, including the existing cemetery, the new cemetery extension plot, the Cemetery Lodge, the chapel and financial reserves are based on a 50:50 ownership, which is confirmed in the advice received from the solicitor.
- The report does not take into consideration the geographical location of the Cemetery within the Parish of Westbourne and the sensitive nature of its location. The main issues of concern are summarised in section 4.
- It was agreed that the dates proposed in the report for joint agreement were not achievable and that the JBC should continue to function as it has done for many years until agreement with Southbourne is reached. Members would like to hold a meeting with members from Southbourne Parish Council as it would give an opportunity to discuss and agree a way forward.

3. Response to the recommendations

Members propose the following responses.

a. That the JBC be established as a Joint Committee of the respective councils with nine members; six from Southbourne and three from Westbourne and continue with the existing membership until the respective annual meetings in May 2019.

Although the recommendation is based on the current set up of the JBC, members agreed that these arrangements should not be carried forward to the new

constitution. Under this proposal, Southbourne would outnumber members from Westbourne and would effectively have control over the JBC through voting rights.

The solicitor advises that all assets are to be based on a 50:50 ownership. Members therefore propose that membership of the JBC is based on an equal number of members from each council. It was recommended that there should be three members from each. This number takes into consideration the total number of nine councillor places at Westbourne and satisfactorily meets the requirement for a quorum. It is also proposed that the role of chair rotates annually between a member from Westbourne and Southbourne, as it has done successfully for many years.

b. That for accounts and audit purposes, Southbourne be nominated as the parent council and the funds held on trust for both councils in proportion of their precept.

Members agreed that further clarification from the solicitor was required on this recommendation. Westbourne is concerned that decisions, for example those relating to contracts and the sale or purchasing of assets, would go through Southbourne Parish Council and its financial regulations giving Westbourne limited ability to influence decisions.

Clare Kennett has since contacted the solicitor who has advised that a 'host' council should be appointed purely for administration purposes. Any clauses regarding strategic decisions would need to be included in a Scheme of Delegation which outlines how both councils would be jointly consulted and involved.

A Scheme of Delegation would include what is delegated to the JBC, what is not delegated, how it should make recommendations to the councils and how it should spend money.

It was noted that either council could take on the role of 'host', which was confirmed as being the advice received from the solicitor.

c. That the Cemetery and Cemetery Loge be registered at the Land Registry with a 50:50 interest for each parish council; the title to reflect this interest.

Members agreed that this recommendation is immediately progressed. It was also agreed that the section of Cemetery Lane directly outside the Cemetery and going all the way to Foxbury Lane should be included in the registration. Cemetery Lane is a private road and ownership of the road belongs to the landowners adjacent to it.

d. That the title of the Cemetery extension be transferred from the JBC to the respective councils on a 50:50 basis and registered with the Land Registry after 12 April 2020.

Members agreed with the recommendation.

e. That for employment purposes, Southbourne Parish Council to be nominated as the parent council and that a contract of employment be drawn up for the JBC Clerk; hours of work and annual pay to be agreed by the JBC.

Members did not disagree with this recommendation. However, it was noted that either council could take on the role of employer which was the advice received from the solicitor.

4. Location of the Cemetery

The Cemetery is geographically located in the Parish of Westbourne. As such, it is an important and integral part of the community's focus in Westbourne. It is a place of peace and tranquillity where members of the local community, and those with historic or family connections to the area, can visit the graves of loved ones. Westbourne Parish Council is very active in trying to protect the valuable asset of the Cemetery and its setting to give it the protection it needs and deserves.

Westbourne Parish Council is in discussion with Chichester District Council to include the Cemetery within its conservation area to reflect the significance of its historic and architectural character within Westbourne. The Cemetery and Chapel are considered a non-designated heritage asset, as classified in Chichester District Council's Historic Environment Register. A report by Dr Wightman, who was at the time employed by Chichester District Council and head of the Heritage Team, identified the importance of the Cemetery, its setting and the gap around the Cemetery with some significance.

"The Cemetery's location outside of Westbourne may also hold significations in that the prevailing understanding of the time was that disease could be spread from inhalation, also known as miasma theory. This was superseded in the late 19th century by germ theory, but it is likely that the miasma theory contributed to the decision to locate the Cemetery outside of the village and not far from The Rectory.

"The high quality of these structures and the Cemetery more generally represent a strong built heritage within the rural context, whilst being significant as a detached, historic feature located away from the village of Westbourne. Given the age, quality and design of the Cemetery and its social and historical interest, it is considered a non-designated heritage asset and worthy of special consideration afforded it under paragraph 135 of the NPPF"

"The rural context of the Cemetery contributes to all of these aspects and will have done so throughout the lifetime of the asset. As such, an ability to appreciate and experience the heritage asset in a meaningful way has been maintained () the way it is currently experienced by people, which is as a place of quiet serenity befitting a pace of rest".

4.1 Urbanisation of Cemetery Lane

The Cemetery was originally placed away from the local community and buildings in a countryside location. However, Cemetery Lane is now the location for a large Gypsy, Traveller and Travelling Showpeople's (GTTSP) pitches/plots which has led to the development and industrialisation of the area, consequently impacting upon the peace and tranquillity of the Cemetery. Chichester District Council planning policy has led to an intensification of GTTSP pitches/plots in one location and has increased their number in the Parish of Westbourne to a level above that with which

the local community is comfortable, exacerbating the strains which already exist between the settled community and GTTSP community.

Westbourne Parish Council has been doing its utmost to prevent further damage around the Cemetery and is trying to mitigate the current situation. Westbourne Parish Council's Planning Committee is building evidence that there is already sufficient provision/allocation of new pitches/plots across the District to satisfy need and there is no need for further pitches/plots, particularly in Westbourne where there is already a significant concentration greater than anywhere else in the county. This is reflected in its objections to further GTTSP planning applications on Cemetery Lane. The Parish Council's Neighbourhood Plan includes a Community Balance Policy to address tensions in the local community, which has been supported by the Independent Examiner. The Parish Council is also employing a planning and traffic consultant at a forthcoming Public Enquiry into enforcement notices WE/40, WE/41, WE/42 and WE/43, for land at the Old Army Camp, Cemetery Lane, at some expense in order to try to successfully represent the views of the local community. None of the Travelling Showpersons plots/pitches are being occupied currently (despite an apparent shortage in the District) and one has become an unauthorised Gypsy Pitch. There are several other unauthorised pitches on the Old Army Camp, some of which are subject to a current planning application which Chichester District Council has failed to make a determination on to date.

The cumulative impact of the GTTSP pitches/plots on Cemetery Lane has seen an increase in the levels of activity, traffic, noise, and disturbance in the immediate vicinity of the Cemetery. Large vehicles - including caravans, HGVs, highways and maintenance vehicles - now use Cemetery Lane for access and the volume of traffic past the Cemetery is destroying the peace and tranquillity of the area. Cemetery Lane is a narrow, unmade road, already full of large potholes and it is unsuitable for the volume of traffic which is adding to the further deterioration of the road surface. As the road is privately owned, the JBC will be liable for any associated costs to repair the road outside the Cemetery.

The Parish Council is aware of much unauthorised development and business taking place on Cemetery Lane which it works with Chichester District Council's Enforcement Team to investigate and prevent. Ancient hedgerows have been destroyed; pitches/plots are developed without planning permission; unauthorised static caravans and sheds are being used; a variety of waste is stored in the area; engineering operations are taking place, including a tarmac contractor which has been given until 2020 to cease operations; flood lights are being used; there are often toxic fires; and there are reports of young people from the site racing up and down in cars and on off-road motorcycles.

4.2 Pitches/plots in Cemetery Lane

Application no	Site	CDC decision	Pitches/plots	Comment
WE/78/0008 WE/07/02873/COP	The Old Army Camp,	Permit	19	Gypsy/Travellers

	Cemetery Lane			HSSA site plus 2 new transit pitches
WE/05/00756/FUL	Ten Acres, Cemetery Lane	Permit	1	Travelling Showpeople
WE/15/04086/FUL	The Old Army Camp, Cemetery Lane	Permit	4	Travelling Showpeople Parish Council objection
APP/L3815/W/16/31 57057	The Meadow, Cemetery Lane	Allowed at Appeal	1	Gypsy/Traveller Parish Council objection
WE/16/03656/FUL	The Old Army Camp, Cemetery Lane	Withdrawn	4 Travelling Showpeople and 2 Gypsy/Traveller	Parish Council objection
16/03454/COU	Land adjacent to Westbourne Gypsy Site, Cemetery Lane	Permit	2 Gypsy/Traveller	Parish Council objection
33 pitches/plots in total				



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Our Ref: MARK/WES010

Mrs C Kennett
Westbourne Parish Council
53 Skylark Avenue
Emsworth
West Sussex
PO10 7GB

9th May 2019

Dear Clare

Re: Westbourne Parish Council
Internal Audit Year Ended 31st March 2019

Following completion of our interim internal audit on the 8th November and our final audit on the 9th May 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. Where appropriate **recommendations for future action are shown in bold text and summarised in the tables at the end of the report. The recommendations from the interim visit have been answered in the table at the end of the report.**

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. 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.

Interim Audit – Summary Findings

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Westbourne Parish Council are well established, and followed. The clerk is very experienced and ensures the council follows best practice regulations and has overseen changes to the internal procedures as regulations and technologies have changed to maintain compliance.

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. I would like to thank Claire for her assistance and

whilst my report contains recommendations to change these are not indicative of any failings, but rather are pointers to improving upon an already well ordered system.

Final Audit – Summary Finding

At the final visit we reviewed and performed tests on the following areas:

- Review of annual accounts & AGAR
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by council and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2019. Accordingly, I have signed off the AGAR.

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

The Council continues to use excel a bookkeeping and reporting package which is used weekly to report and record the financial transactions of the Council. On average there are circa 15-20 transactions per month and a review of the cashbook shows that all data fields are being entered and it is possible, by reading the cashbook, to understand the nature and scope of the transactions. **I would perhaps consider the addition of a column to show a unique reference number to make locating the hard copy invoices easier.**

Each month/quarter the clerk prints off and files in hard copy, a bank reconciliation, list of payments, cashbooks, budget monitoring and other reports as fit. This is a clear and easy to follow system and I make no recommendation to change in this process.

I tested opening balances as at 1.4.18 and confirmed they could be agreed back to the audited accounts for 2017-18.

I confirmed that the Council's VAT reclaims are made up to 31st March 2018. The refund was received in April 2018.

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 & PAYMENTS (INTERIM & FINAL AUDIT)

Interim Audit

The external auditors report not was qualified in 2017/18; this was taken to full council together with the notice of conclusion of audit in September 2018.

I confirmed by sample testing that Councillors signed "Acceptance of Office" forms and register of members interests, in line with regulations.

Minutes are prepared for all meetings of the Council and its committees i.e.

- Full Council; meets circa monthly
- Recreation and Amenities three times annually
- Public Services, three times annually
- F&GP – twice yearly
- Planning; meets monthly
- Joint Burial Committee

There are also a number of working parties and groups which meet as and when necessary to cover specific tasks only the Full Council has spending powers.

Minutes and agendas are uploaded to the council website. 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.

The council does not have common council email addresses, whilst not a legal requirement it is **recommended to consider common email addresses** in the name of the council for example cllr.anon@westbournepc. This will give clarity as to which capacity councillors are acting and a degree of control to the council and an element of protection in the event of FOI requests.

The Standing Orders & Financial regulations are based on the NALC model and the council readopted them in October 2018. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and council conduct.

The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below.

- £60,000 + Tender Process
- £3,000 - £60,000 3 quotations are required.
- £1,500 - £3,000 – strive to get 3 estimates
- 0 - £1,500 – power to spend

Financial regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts in accordance with regulations and evidence is noted in the minutes of this process in action.

Financial regulation 4 deals with budgetary control and authority to spend. The council has thresholds in place at which authorisations to spend must be obtained. The clerk will be notified by email of an expenditure requirement, the clerk will then obtain estimates or quotes as above, notify the chair and committee heads, and take information to council to obtain approval to spend. Once approval is notified and minuted the clerk will purchase the necessary goods and services on behalf of the council.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit and on-line banking. Cheques must be signed by two councillors; interbank transfers can be made by the clerk. Internet payments are made via the bank website and the bank is set such that the originator cannot authorise the same transaction, so there is a natural segregation of duties and control in place. Admin changes must be authorised by an officer.

Financial regulation 7 deals with approval and authorisation of salaries, there have been no changes to the wages since April; however; a review is being made in the November meeting. Salary payments are approved in the same manner as payments above.

Financial regulation 11 – deals with tenders and quotes. There have been no tenders this year and the council will be reviewing grass cutting contracts in the near future. Evidence was noted of obtaining quotes and estimates in accordance with regulation.

I am of the opinion the council is following its own regulations.

Final Audit

All Other Payments £62,120 (2018: £85,903).

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. We found no evidence of breaches of financial regulations in the sample testing completed.

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 & INSURANCE (INTERIM & FINAL AUDIT)

Interim Audit

The Council has a risk management policy and undertakes a full risk assessment that covers operational and financial risks. This will be taken to the December 2018 meeting for review.

I have confirmed that the Council has a valid insurance certificate. The Council reviews its insurance requirements as part of the renewal process. Money and asset cover appear adequate.

Final Audit

We discussed assertion 8 of 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."

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 & RESERVES (INTERIM & FINAL AUDIT)

Interim Audit

I confirmed that the 2018-19 budget and precept setting process was underway at the time of our interim audit, with initial budget meetings complete. The 2019-20 budget and precept will be approved by the end of January 2019, so all precepting authority deadlines will be met.

At the end of September, the council had £141k in combined bank balances; council is aware of the rule of thumb calculations that indicate a general reserve balance of circa 50% of precept as adjusted for local conditions as being reasonable.

The council has comprehensive budget reporting and reserves monitoring and it is anticipated that earmarked reserves will be circa £70k at the year-end with a general reserve of £30k.

Final Audit

Reserves Carried Forward £107,790 (2018: £74,293)

The council has £82,103 of earmarked reserves and £25,687 of general reserves. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £40k. I am of the opinion that general reserves are reasonable albeit a little on the low side and are properly reported on.

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 & FINAL AUDIT)

Interim Audit

The council has various streams of income:

- Precept (circa 90% of all income)
- Allotments
- Grants
- Interest

Both tranches of precept have been received and agreed to remittance advice notes. The council has little or no other income to report. The precept was received in April 2018 & October 2018. The council last reviewed its annual charges in June 2018

Final Audit

Precept income £80,495 (2018: £77,804)

Other income £28,553 (2018: £10,462)

Other income comprises, grants, interest, allotments & VAT refund. I have reviewed the cashbook and was able to follow the entries to underlying documentation where available.

In total, income has increased by £18,091. Due in the main to additional grants & new homes bonus received in year.

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)

This has not been used since the year end and has a small float of circa £35. **I would recommend the council dispense with petty cash as soon as possible and replace this with a debit card, which can be subject spending thresholds.**

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.”, has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Interim Audit

The council has one employee and uses the HMRC PAYE tool to calculate the tax and national insurance. The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS. The tax deductions of an employee were tested at random – there were no errors.

Employees are paid with reference with NJC scales for consistency purposes. All Council employees are paid through the payroll and no employees are paid separately for any other Council work undertaken.

It was noted that the clerk received a use of home allowance, which is not taxed – this is not strictly correct. Allowances and unless HMRC approved are taxable and part of the employee’s remuneration package. **I recommend this is reviewed as a matter of urgency and the payroll amended going forward.**

Monthly PAYE and NI deductions and returns have been submitted online, on time to HMRC. There were no errors recorded or late payments to HMRC during the financial year under review.

Final Audit

Salaries £13,431 (2018: £37,943)

The amounts shown on the AGAR, were reconcilable to the payroll records, there were no errors.

The year on year movement of £24,512 is due to the employment of a locum clerk in the prior year.

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 & FINAL AUDIT)

Interim Audit

The Council has a fixed asset register in place. Assets are correctly stated at historic or proxy cost. The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

The fixed asset register has been maintained in an Excel spreadsheet. The asset register was up to date with all relevant assets as at the current financial year end.

Final Audit

Fixed Assets and Investments £299,078 (2018: £298,049)

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

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 & CASH (INTERIM & FINAL AUDIT)

Interim Audit

The Council has two bank accounts both held with Lloyds. I have tested that the bank accounts are being reconciled promptly at the end of each month. I also reviewed the April & September 2018 bank reconciliations. I found no errors.

Final Audit

Bank & Cash Balances £107,790 (2018: £74,293)

At the year-end date the council had a reconciled bank position. I have reviewed the reconciliation there were no outstanding payments and no outstanding lodgements. I also tested the cut off and can confirm the payments and lodgements are shown in the correct year.

The council has two bank accounts. None of the accounts are long term investments and as such do not need to be disclosed in box 9 of the AGAR.

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)

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

The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2017/18 AGAR.

The variance analysis is required because there are variances greater than 15% and £500. This has been prepared on a summary table basis.

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "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. TRUSTEESHIP (INTERIM AUDIT)

The council is not the trustee of 210082 - SMITH'S CHARITY. All involvement should be cancelled and the clerks contact details removed from the Charities Commission.

There is some confusion regarding charity 265105 Westbourne Parish Allotment For Exercise & Recreation- currently the PC is not a trustee. I recommend this is discussed with solicitors.

L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)

This new internal control objective is not active for 2018-19 financial year. However, I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2017-18 Actual	2018-19 Proposed
Accounts approved at full council	April 2018 Full Council	7 th April
Date Inspection Notice Issued and how published	1 June	31 st May
Inspection period begins	4 June	3 rd June
Inspection period ends	13 July	12 th July
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the Council. Plans are also in place to allow for inspection periods to be published and set correctly for 2018-19 accounts – the Council is planning to follow dates suggested by external audit.

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

Kind regards
Yours sincerely

M. Mulberry

Mark Mulberry

Interim Audit - Points Forward

Audit Area	Comment	Council Comment
Books of Account	I would perhaps consider the addition of a column to show a unique reference number to make locating the hard copy invoices easier.	Completed
Governance	It is recommended to consider common email addresses	Completed
Petty Cash	I would recommend the council dispense with petty cash as soon as possible and replace this with a debit card, which can be subject spending thresholds.	Completed
Payroll	Use of home allowance, I recommend this is reviewed as a matter of urgency and the payroll amended going forward.	Now part of salary
Trust	All involvement should be cancelled and the clerks contact details removed from the Charities Commission.	Completed

Final Audit - Points Forward

Audit Point	Audit Findings	Council comments
Accounts	I have given the clerk some points to assist with clarity and ease of reporting	
Trusts	There is some confusion regarding charity 265105 Westbourne Parish Allotment For Exercise & Recreation- currently the PC is not a trustee. I recommend this is discussed with solicitors.	