

# TANGMERE PARISH COUNCIL



## MINUTES OF THE MEETING OF THE COUNCIL HELD ON 5 MARCH 2020

### Present:

Councillors Andrew Irwin (Chairman), Roger Birkett (Vice-Chairman), Kate Beach, Kirsten Lanchester, Simon Oakley, Paul Spencer-Ellis and James Stanbridge,

### In attendance:

Louise Steele - Clerk

No.		ACTION
280	<b>AGENDA ITEM 1 – APOLOGIES FOR ABSENCE</b> Apologies were received from Councillors David Blythe, and Trevor Ware.	
281	<b>AGENDA ITEM 2 – TO RECEIVE DECLARATIONS OF DISCLOSABLE PECUNIARY AND NON-PECUNIARY INTERESTS</b>  Cllr Oakley declared non pecuniary interests, in general terms, as a member of Chichester District Council (CDC) and as a member of West Sussex County Council.  Cllr Oakley withdrew from the meeting to the public gallery for the duration of the Committee's deliberations on the planning application at Agenda Item 9 under consideration by Chichester District Council due to his Membership of that Council's Planning Committee. Any comments and observations from Chichester District Councillor Simon Oakley on planning applications were personal ones made at the invitation of the Chairman and related to matters of fact and clarification.	
282	<b>AGENDA ITEM 3 – PUBLIC PARTICIPATION</b> There was none.	
283	<b>AGENDA ITEM 4 – AGENCY REPORTS</b> The following reports were received. <ul style="list-style-type: none"> <li>i. Community Wardens' Report The Community Wardens' report was received with thanks.</li> <li>ii. County and District Councillor's Report Councillor Oakley reported orally on a number of matters including the challenges to the Local Plan process at Chichester District Council`.</li> </ul>	
284	<b>AGENDA ITEM 5 – MINUTES</b> The minutes of the ordinary meeting held on 9 January 2020 and those of the meeting held on 23 January 2020 were approved as an accurate record and signed as such by the Chairman.	

<b>285</b>	<b>AGENDA ITEM 6 – MINUTES &amp; REPORTS FROM COMMITTEES</b> The draft minutes and oral reports from Committee Chairmen for the following meetings were received. Environment Committee – 21 January 2020 Village Centre Committee – 30 January 2020 Finance Committee – 11 February 2020	
<b>286</b>	<b>AGENDA ITEM 7 - ACTION POINTS</b> A summary of action points was tabled at the meeting and Members noted progress on action points.	
<b>287</b>	<b>AGENDA ITEM 8 – CORRESPONDENCE</b> There was none.	
<b>288</b>	<b>AGENDA ITEM 9 – PLANNING</b> Members considered the Council's observations on the following planning applications and commented upon them as shown:  <b>20/00195/DOM</b> Two storey side extension with the addition of a dormer to rear roof face, internal alterations to create a family annexe. New car port to rear garden. 1 Caedwalla Drive Tangmere PO20 2HJ <b>Object on the grounds of overdevelopment, the detrimental impact on visibility for vehicles emerging from Caedwalla Drive on to Malcom Road and an unwelcome extra access on to Malcolm Road.</b>  <b>20/00252/TPA</b> Re-pollard (back to previous points) on 1 no Lime tree (marked on plan as T1, TPO'd as T27) subject to TG/91/01021/TPO. 18 Middleton Gardens Tangmere PO20 2JD <b>No objection</b>  <b>20/00339/TPA</b> Reduce height by up to 5m (back to old wound points), reduce widths by 2m (all round) and thin by 15% on 1 no. Whitebeam tree (T7) and 2 no. Lime trees (T8 & T9). All 3 no. trees subject to TG/91/01022/TPO. 12 Merlin Close Tangmere Chichester West Sussex PO20 2WA <b>No objection</b>	
<b>289</b>	<b>AGENDA ITEM 10 – TANGMERE MASTERPLAN AND OUTLINE PLANNING APPLICATION</b> Council considered advice from the Council's planning consultant and agreed that at this time no further work was required from the consultant. The Chairman to inform	
<b>290</b>	<b>AGENDA ITEM 11 – BANKING ARRANGEMENTS</b> Council noted Financial Regulation 5.1 which says: "The council's banking arrangements, including the bank mandate, shall be made by the RFO and approved by the council", and approved the RFO's recommendation that all the Council's bank accounts be moved from the Royal Bank of Scotland (which bank has been urging the Council to switch accounts) to Unity Trust Bank.  A further recommendation from the RFO was accepted and it was agreed that full use be made of internet banking and that, at the point the new accounts are set up, five individuals be authorised as signatories of the new accounts. Two	

	<p>officers, the Clerk/RFO and the Parish Administrator to be given access to view all accounts and to set up payments; and three Councillors, Cllrs Beach, Birkett and Irwin to be given access to view all accounts and to authorise payments. All payments to have three stage authorisation with one officer setting up the payment and two Councillors authorising. Transfers between accounts (where no money is leaving the accounts overall) to be set up and authorised by the RFO or the Parish Administrator acting on the RFO's instruction.</p> <p>The Clerk to be set up as the main contact for the accounts and the Parish Administrator to be set up as the account administrator.</p> <p>These arrangements to be subject to review and any additional signatories to added after the accounts are set up.</p> <p>Members noted that bank charges for the new accounts are quoted as £6 per month for each current account and 15p per debit or credit transaction. Currently there is no budget for bank charges and the costs of £100-£150 per current account to be met from reserves in year one.</p>	
291	<p><b>AGENDA ITEM 12 – AMENDMENT TO FINANCIAL REGULATIONS</b></p> <p>Council agreed to amend Financial Regulation 6.14 to reflect the decisions made above.</p> <p>Financial Regulation 6.14 will now read as follows:</p> <p>“Where internet banking arrangements are made with any bank, the Clerk shall be identified as the main contact for the bank and the Parish Administrator appointed as the Service Administrator. The bank mandate approved by the council shall identify a number of councillors who will be authorised to approve transactions on those accounts. The bank mandate will state clearly the amounts of payments that can be instructed by the use of the Service Administrator alone, or by the Service Administrator with a stated number of approvals.”</p>	
292	<p><b>AGENDA ITEM 13 – FINANCIAL PROCEDURES FOR MAKING PAYMENTS WITH INTERNET BANKING</b></p> <p>Council noted a new procedure note for the making of payments using internet banking.</p>	
293	<p><b>AGENDA ITEM 14 – COMMUNICATION ABOUT FLOODING/DRAINAGE</b></p> <p>Council agreed that Cllrs Oakley and Stanbridge would work jointly on a public statement about flooding and drainage issues</p>	
294	<p><b>AGENDA ITEM 15 – AMENDMENT TO MEETING DATE</b></p> <p>The following amendments to the 2020/21 schedule of meeting dates were agreed:</p> <p>Finance Committee to move from 7 April 2020 to 14 April 2020</p> <p>Finance Committee to move from 15 December 2020 to 8 December 2020</p> <p>Full Council to move from 14 January 2021 to 21 January 2021</p>	
295	<p><b>AGENDA ITEM 16 – INFORMATION ABOUT THE PUBLIC WORKS LOANS BOARD (PWLb)</b></p> <p>The contents of a recent letter from the PWLB were noted (letter attached to the record minutes)..</p>	

**Confidential Session** – In accordance with the Public Bodies (Admission to Meetings) Act 1960 the Council resolved to exclude the public and press from the meeting at this point prior to the consideration

of the next item by reason of the confidential nature of the business to be transacted.

<b>296</b>	<b>AGENDA ITEM 18 – WEBSITE</b> Members considered a confidential report about the quotes received from potential website suppliers and agreed a recommendation from the Clerk and Cllr Stanbridge that Netwise be asked to supply the Council's new website.	
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**Date of next ordinary meeting:** 14 May 2020 (Annual Meeting of Council)

**Chairman:**

**Date:**

Draft

# TANGMERE PARISH COUNCIL



## Minutes of the Environment Committee Meeting held at 7.30pm on 17 March 2020 in the Committee Room

### Present:

Councillors- Kirsten Lanchester, Kate Beach, Roger Birkett, Andrew Irwin, Simon Oakley  
Paul Spencer-Ellis and Trevor Ware

### In attendance:

Louise Steele – Clerk to the Council

297	<b>AGENDA ITEM 1 - APOLOGIES FOR ABSENCE</b> Apologies for absence were received from Cllr David Blythe and from Mrs Oliver – Allotments Committee	
298	<b>AGENDA ITEM 2- DECLARATIONS OF INTEREST</b>  Cllr Oakley declared a non-pecuniary interest as a Member of Chichester District Council (CDC) and as a Member of West Sussex County Council (WSCC) in matters on the agenda in general.  Cllr Oakley withdrew from the meeting to the public gallery for the duration of the Committee's deliberations on the planning applications at Agenda Item 8 under consideration by Chichester District Council due to his Membership of that Council's Planning Committee. Any comments and observations from Chichester District Councillor Simon Oakley on planning applications were personal ones made at the invitation of the Chairman and related to matters of fact and clarification.	
299	<b>AGENDA ITEM 3 – PUBLIC PARTICIPATION</b> There was no public participation.	
300	<b>AGENDA ITEM 4 – MINUTES</b> The minutes of the meeting held on 21 January 2020 were approved as an accurate record and signed as such by the Chairman.	
301	<b>AGENDA ITEM 5 – ALLOTMENTS</b> Mrs Oliver was unable to attend but the Clerk presented a short report from Mrs Oliver to the effect that allotment holders are waiting for the ground to dry out a bit before getting going with the plots. There are three vacant plots and the allotment holders are planning an AGM in April at which they will arrange a workparty day to tidy the communal plot and deal with the rubber from last year's manure.  It was agreed that there would be no increase in allotment fees for 2020/21.	
302	<b>AGENDA ITEM 6 – ACTION POINTS</b> Members considered a summary of action points and heard updates on progress against those action points.	
303	<b>AGENDA ITEM 7 – CORRESPONDENCE</b> There was no correspondence to be considered.	

304	<p><b>AGENDA ITEM 8 – PLANNING</b></p> <p>Members considered the Committee’s observations on the planning applications listed below and commented on them as shown:</p> <p><a href="#"><u>20/00483/DOM</u></a> Single storey extension Nampara Jerrard Road Tangmere PO20 2FD</p> <p><b>Tangmere Parish Council objects to this application on the grounds that it represents overdevelopment of the site and because of concerns about surface water drainage towards neighbouring properties and the location of the mains sewer.</b></p> <p><a href="#"><u>20/00233/DOM</u></a> Installation of woodburning stove and flue. Oldbury Barns Marsh Lane Easthampnett Tangmere PO18 0JW</p> <p><b>Tangmere Parish Council has no objection to this application.</b></p> <p><a href="#"><u>20/00370/TPA</u></a> Reduce crown by up to 4m (all round) and crown thin by 30% on 1 no. London Plane tree (T47) subject to TG/91/01021/TPO. 26 Middleton Gardens Tangmere Chichester West Sussex PO20 2JD</p> <p><b>Tangmere Parish Council has no objection to this application.</b></p> <p><a href="#"><u>20/00554/DOM</u></a> Single storey extension to rear and new porch to front elevation. 3 Copse Farm Cottages Tangmere Road Tangmere PO20 2EU</p> <p><b>Tangmere Parish Council has no objection to this application.</b></p>	
305	<p><b>AGENDA ITEM 9 – MASTERPLANNING FOR TANGMERE</b></p> <p>This item was superseded by the Covid-19 crisis.</p>	
306	<p><b>AGENDA ITEM 10 – RECREATION FIELD</b></p> <p>This item was superseded by the Covid-19 crisis.</p>	
307	<p><b>AGENDA ITEM 11 – TREES</b></p> <p>Members received the recent tree survey (previously circulated) but any way forward on annual updates and further triennial surveys was deferred until further notice.</p>	
308	<p><b>AGENDA ITEM 12 – SPEED INDICATOR DEVICES</b></p> <p>Members received an update on the positions and movement of the Council’s mobile speed indicator devices and agreed a schedule of movement.</p>	
309	<p><b>AGENDA ITEM 13 – COVID 19</b></p> <p>Members considered the latest information and guidance on Covid 19.</p> <p>It was resolved to create a working party to coordinate the Parish Council’s response to the Covid 19 in providing support to vulnerable households in the community. Membership of the working party to consist of Cllr Stanbridge, as Chairman, the Clerk and all other Councillors that wished to participate (Cllrs Beach, Birkett, Blythe, Irwin and Ware) and anyone else co-opted by the working party.</p>	

	It was noted that all formal meetings scheduled to take place in March would be cancelled and the position reviewed for the Annual Meeting of Council scheduled for 14 May 2019.	
<b>310</b>	<b>AGENDA ITEM 14 – OTHER MATTERS</b> The matters below were discussed as shown: <ul style="list-style-type: none"> <li>a) Reinstatement of the daffodils on the bend opposite Museum – Clerk in process of applying for a license to plant</li> <li>b) Ownership of land at Bishops Road – Further research to be undertaken. Clerk to write to the Goodwood Estate</li> <li>c) Bus shelters – no update</li> <li>d) Dukes Meadow – no update</li> <li>e) Community Litter Pick – this will be deferred until further notice</li> <li>f) Maintenance and landscaping at Lysander Way – this is to be undertaken by Matt Lubbe</li> </ul>	

**Date of next meeting: – 19 May 2020**

**Chairman:**

**Date:**



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Mrs L Steele  
Tangmere Parish Council  
Tangmere Village Centre  
Malcolm Road  
Tangmere  
West Sussex  
PO20 2HS

Date 16<sup>th</sup> April 2020

Dear Louise

### **Re: Tangmere Parish Council**

### **Internal Audit Year Ended 31<sup>st</sup> March 2020**

Following completion of our interim internal audit on the 10<sup>th</sup> October 2019 and final audit on 16<sup>th</sup> April 2020 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 table at the end of the report.**

Due to the Covid-19 restrictions in place at the time of the final audit, this was carried out remotely, and I would like to thank Louise for ensuring all of the requested information was sent through in a timely fashion to allow this process to be completed.

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 and 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 Tangmere 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 Louise for her assistance 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.

### **Final Audit – Summary Finding**

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

- Review of annual accounts and 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 transactions of the council for the year ended 31<sup>st</sup> March 2020. Accordingly, I have signed off the AGAR.

### **A. BOOKS OF ACCOUNT (INTERIM AUDIT)**

The council continues to use RBS Rialtas Suite an industry specific accounting package, which is used weekly to report and record the financial transactions of the council. There are two users of the RBS system sharing one login, with transactions averaging 20-25 per month.

I tested opening balances as at 1/4/19 and confirmed they could be agreed back to the audited accounts for 2018/19. The council is not VAT registered and has no requirement to do so. VAT refunds are completed annually.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

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

### **B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS (INTERIM AND FINAL AUDIT)**

#### **Interim Audit**

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

The external auditors report was not qualified in 2018/19. This is due to be reported to the Finance Committee on 22<sup>nd</sup> October and then to Full Council at the November meeting. The notice of conclusion of audit and audited AGAR is yet to be posted to the council website.

#### *Confirm by sample testing that councillors sign statutory office forms*

I confirmed by sample testing that councillors sign “Acceptance of Office” forms and Register of Members’ Interests, in line with regulations. The councillors have also signed acceptance to receive information by electronic means.

#### *Confirm that the council is compliant with the relevant transparency code*

I note that the council is not required by law to follow the 2015 Local Government Transparency Code. All councils are encouraged to follow the code to provide greater transparency for the public and to reduce the potential of Freedom of Information requests. A review of the website shows that information is not being published, partly due to the constraints of the website, and I understand from discussion with the Clerk that there are plans to introduce a new website soon. **I recommend once the website capacity exists, the council publish transparency data as outline by the code.**

*Confirm that the council is compliant with the GDPR*

The council is aware of GDPR and has undergone training. It was noted the council has no common email addresses for councillors, which is recommended because it gives a natural segregation between personal and councillor business, so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

As previously mentioned, the council is aiming to move to a .gov.uk website and anticipate addressing the email issue after this time. There is no Privacy Notice published on the website. The council has appointed a councillor as the Data Protection Officer (DPO). **I recommend these issues are dealt with urgently as part of the website update.**

*Confirm that the council meets regularly throughout the year*

The council has the following committees:

- Full Council – meets every month
- Finance – meets every two months
- Environment & Planning - meets every two months
- Village Centre - meets every two months

Scheme of delegation agreed at council annually with all committees have spending power as per Financial Regulations.

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

The Clerk was able to demonstrate that at least 3 clear days' notice is given on both web site and hard copy 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. Supporting papers are routinely published on the website alongside agendas.

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

Draft minutes, clearly marked as such, are typically published within a few days of the meeting and final minutes are uploaded to the council website once approved.

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

The Standing Orders are based on the NALC model (2018 version) and were last reviewed and adopted by council on 14<sup>th</sup> May 2019.

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

Financial regulations are based on the NALC model (2016 version) and were last reviewed and adopted by council on 14<sup>th</sup> May 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. The Clerk is aware of the 2019 model version and would form the basis of any future revisions.

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

Financial Regulation 2.2 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is minuted at council meetings in accordance with regulations. I recommend the councillor checking the bank reconciliation signs the paperwork and bank statement as detailed in the Financial Regulations.

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.

- Council for all items over £5,000
- A duly delegated committee of the council for items over £1,000

- The Clerk, in conjunction with the Chairman of Council or Chairman of the appropriate committee, for any items below £500

The Clerk also has emergency spending powers of up to £500. **It is recommended the level of authority for the Clerk is considered for appropriateness, perhaps increasing to £1,000.**

Financial Regulation 5 deals with authorisation of payments. From sample checking of invoices from June 2019, minutes show authorisation of payments lists in accordance with regulations and invoices are signed by a councillor.

Financial regulation 6 deals with making payments. The council makes payments by cheque or direct debit. There is no debit or credit card. Cheques must be signed by two individuals. Renewal of direct debits was last confirmed by Finance Committee in August 2018.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.12 per elector*

The council now has the General Power of Competence (GPC) and does not use section 137 powers.

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

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

I am of the opinion the council is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system.

#### **Final Audit**

The Clerk provided a link to the new website, currently under development. The new site appears to address the issues highlighted at the interim audit and will be fully operational soon. A full review will be conducted at the next audit.

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

### **C. RISK MANAGEMENT AND INSURANCE (INTERIM AND FINAL AUDIT)**

#### **Interim Audit**

Further to previous internal audit report recommendations, the council has drawn up and adopted a risk management policy.

The council has a number of comprehensive health and safety risk assessments, although there is no specific financial risk assessment in place. This is to be reviewed at year end.

I have confirmed that the council has a valid insurance certificate. The council reviews its insurance requirements as part of the renewal process. Employers' Liability and Public Liability cover levels are at £10 million, with the Fidelity Guarantee level set at £150,000. This should be kept under review to ensure it remains at a suitable level.

#### **Final Audit**

Due to the restrictions in place at year-end, a full review of progress with specific financial risk assessments was unable to take place, and this will be reviewed in detail at the next audit.

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

#### **D. BUDGET, PRECEPT AND RESERVES (INTERIM AND FINAL AUDIT)**

##### **Interim Audit**

I confirmed that the 2019-20 budget and precept setting process is due to start at the next finance committee meeting in November with the intention of finalising the precept in January 2020.

It was noted that currently no three-year forecast is shown. **I would recommend that council add its 3-year forecast in accordance with financial regulation 3.1.** The council has an agreed corporate vision, but no specific business plan in place.

As at the interim audit date, the council has received 53.9% of its budgeted income (2<sup>nd</sup> half of precept yet to be added to accounting system) and spent 91.0% of its budgeted expenditure. However, it should be noted that the Clerk is currently in the process of obtaining S.106 and New Homes Bonus funds to cover the additional expenditure and does not anticipate any significant overspend against budget by year end.

##### **Final Audit**

At year-end, the council had circa £94,000 in a number of clearly defined earmarked reserves, with the remaining balance of circa £4,000 held on general reserve. General guidance recommends an appropriate level of general reserve as 50% of precept, adjusted for local conditions and therefore the level of general reserve held is therefore lower than expected. However, it was noted that circa £20,000 is due as a refund of Vat which will go into the general reserve, returning it to a level closer to 50% of precept. I would advise the council to keep the level of general reserve under review.

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 AND FINAL AUDIT)**

##### **Interim Audit**

Other than the precept, the council has the following streams of income:

- CIL/s.106
- New Homes Bonus
- Operation Watershed money
- Room hire and pitch hire fees
- Allotment income

The precept was received in April 2019 and September 2019 and verified to remittance advices and the bank statement. The Council Tax Support Grant (CTSG) is appropriately accounted for.

##### **Final Audit**

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)**

The council has no petty cash.

## **G. PAYROLL (INTERIM AND FINAL AUDIT)**

### **Interim Audit**

An external company completes payroll calculations, with payments made in house by the council. Staff members are paid by standing order. Both staff members have contracts based on the NJC model and both are included in the LGPS.

### **Final Audit**

A review of the accounting records made available remotely confirms the total salary costs as accurately recorded on the AGAR. Detailed checking of PAYE and NI deductions was not possible, and this will be checked at the next audit.

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

## **H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)**

### **Interim Audit**

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.

### **Final Audit**

The asset register was checked, and the total found to match that entered on the AGAR. There have been a number of small additions during the year, all recorded on the register.

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

## **I. BANK AND CASH (INTERIM AND FINAL AUDIT)**

### **Interim Audit**

At the interim audit date, the council had a reconciled bank position which has been signed in accordance with Financial Regulations and reported to council in September 2019. I have reviewed the reconciliation and there were no errors.

The council is reminded that the provisions of the Financial Services Compensation Scheme (FSCS) do apply to the council as a small local authority (annual budget under €500,000).

### **Final Audit**

At the year-end audit date, the council had a reconciled bank position across all its accounts. There were unrepresented items on the main current account, all of them recent.

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)**

### **Final Audit**

The year-end accounts have been correctly prepared on the receipts and payments basis, and the AGAR correctly casts and cross casts.

The explanation of variances has been completed with sufficient detail and explanations provided for variances in excess of 15%.

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

AGAR Box Number		2018/19	2019/20	Auditor Notes
1	Balances brought forward	90,566	138,554	Correctly carried over from box 7 2018/19
2	Precept or rates and levies	60,000	68,020	Confirmed against precept amount received
3	Total other receipts	135,636	93,121	Confirmed against accounting records
4	Staff costs	25,971	33,447	Confirmed against accounting records
5	Loan interest/capital repayments	9,676	14,514	Confirmed against PWLB statement
6	All other payments	112,001	152,813	Confirmed against accounting records
7	Balances carried forward	138,554	98,921	Total correctly equals (1+2+3) – (4+5+6)
8	Total value of cash and short-term investments	138,554	98,921	No difference as accounts prepared on receipts and payments basis
9	Total fixed assets plus long term investments and assets	1,253,120	1,294,390	Total matches asset register
10	Total borrowings	73,126	63,654	Confirmed against PWLB statement

I am satisfied that the control objective “Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records” has been met.

#### K. TRUSTEESHIP (INTERIM AUDIT)

The council has no trusts.

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

##### Final Audit

Inspection - Key date	2018/19 Actual	2019-20 Proposed
Accounts approved at full council	14 May 2019	To be confirmed subject to remote meetings protocol agreement
Date Inspection Notice Issued	6 June 2019	Undecided at final audit
Inspection period begins	10 June 2019	Undecided at final audit
Inspection period ends	19 July 2019	Undecided at final audit
Correct length	Yes	
Common period included?	Yes	

Summary of rights document on website?	Yes	
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I am satisfied the requirements of this control objective were met for 2018-19, and assertion 4 on the annual governance statement can therefore be signed off by the council. The Clerk is aware of the updated requirements for publication for 2019-20 following the publication of The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020.

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

Kind regards

Yours sincerely

*A Beams*

Andy Beams

# Annual Governance and Accountability Return 2019/20 Part 3

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

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

## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Part 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:
  - The **Annual Internal Audit Report** is completed by the authority's internal auditor.
  - **Sections 1 and 2** are to be completed and approved by the authority.
  - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published **before 1 July 2020**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2020**. Reminder letters will incur a charge of £40 +VAT:
  - the Annual Governance and Accountability Return Sections 1 and 2, together with
  - a bank reconciliation as at 31 March 2020
  - an explanation of any significant year on year variances in the accounting statements
  - notification of the commencement date of the period for the exercise of public rights
  - Annual Internal Audit Report 2019/20

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

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

## Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on a publicly accessible website:

Before 1 July 2020 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 2019/20**, approved and signed, page 4
- **Section 2 - Accounting Statements 2019/20**, approved and signed, page 5

Not later than 30 September 2020 authorities **must** publish:

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

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

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

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



## Guidance notes on completing Part 3 of the Annual Governance and Accountability Return 2019/20

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this Annual Governance and Accountability Return. *Proper Practices* are found in the *Practitioners' Guide\** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the Annual Governance and Accountability Return is complete (no highlighted boxes left empty), and is properly signed and dated. Where amendments are made by the authority to the AGAR after it has been approved by the authority and before it has been reviewed by the external auditor, the Chairman and RFO should initial the amendments and if necessary republish the amended AGAR and recommence the period for the exercise of public rights. If the AGAR contains unapproved or unexplained amendments, it may be returned and additional costs will be incurred.
- The authority **should** receive and note the annual internal audit report if possible before approving the annual governance statement and the accounts.
- Use the checklist provided below to review the Annual Governance and Accountability Return for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2020.
- Do not send the external auditor any information not specifically requested. However, **you must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chairman, and provide relevant email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the Annual Governance and Accountability Return covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor must be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide\**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- If the external auditor has to review unsolicited information, or receives an incomplete bank reconciliation, or variances are not fully explained, additional costs may be incurred.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2019) equals the balance brought forward in the current year (Box 1 of 2020).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the period for the exercise of public rights. From the commencement date for a single period of 30 consecutive working days, the approved accounts and accounting records can be inspected. Whatever period the RFO sets it **must** include a common inspection period – during which the accounts and accounting records of all smaller authorities must be available for public inspection – of the first ten working days of July.
- The authority **must** publish the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2020**.

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?		
	Has all additional information requested, including <b>the dates set for the period for the exercise of public rights</b> , been provided for the external auditor?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', has an explanation been published?		
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?		
	Has an explanation of significant variations from last year to this year been published?		
	Has the bank reconciliation as at <b>31 March 2020</b> been reconciled to Box 8?		
	Has an explanation of any difference between Box 7 and Box 8 been provided?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? <b>NB:</b> do not send trust accounting statements unless requested.		

*\*Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from [www.nalc.gov.uk](http://www.nalc.gov.uk) or from [www.ada.org.uk](http://www.ada.org.uk)



# Annual Internal Audit Report 2019/20

## Tangmere Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2020.

The internal audit for 2019/20 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	<input type="checkbox"/>	<input type="checkbox"/>	N/A
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
H. Asset and investments registers were complete and accurate and properly maintained.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
I. Periodic and year-end bank account reconciliations were properly carried out.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
K. IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2018/19 AGAR tick "not covered")	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
L. The authority has demonstrated that during summer 2019 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

Date(s) internal audit undertaken

Name of person who carried out the internal audit

10/10/19

16/04/20

DD/MM/YY

EN

ANDY BEAMS

AUDITOR

Signature of person who carried out the internal audit

*Andy Beams*

Date

16/04/20

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

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



## Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2020, that:

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

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

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

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

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

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

**Other information required by the Transparency Codes** (not part of Annual Governance Statement)

Authority web address

AUTHORITY WEBSITE ADDRESS



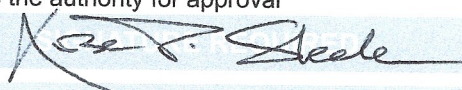
## Section 2 – Accounting Statements 2019/20 for

### Tangmere Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
1. Balances brought forward	90,566	138,554	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	60,000	68,020	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	135,636	93,121	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	25,971	33,447	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	9,676	14,514	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	112,001	152,813	<i>Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	138,554	98,921	<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	138,554	98,921	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	1,253,120	1,294,390	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	73,126	63,654	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
		✓	<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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



Date

15/04/2020

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

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

## Section 3 – External Auditor Report and Certificate 2019/20

In respect of

ENTER NAME OF AUTHORITY

### 1 Respective responsibilities of the body and the auditor

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 2020; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

### 2 External auditor report 2019/20

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

(continue on a separate sheet if required)

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

(continue on a separate sheet if required)

### 3 External auditor certificate 2019/20

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 2020.

\*We do not certify completion because:

External Auditor Name

ENTER NAME OF EXTERNAL AUDITOR

External Auditor Signature

SIGNATURE REQUIRED

Date

DD/MM/YY

\*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))