Steyning Parish Council

The Steyning Centre, Fletcher's Croft, Steyning, West Sussex, BN44 3XZ

www.steyningpc.gov.uk

Telephone: 01903 812042

REMOTE MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 10th NOVEMBER 2020 AT 7.30PM
Via 'Zoom' platform and hosted by the Clerk and Deputy Clerk

Present via video link: Cllrs Lloyd (Chairman), Campbell, Norcross, Young, Hanson, Northam, Goldsmith and Alexander.

Clerk: John Fullbrook
Deputy Clerk: Hazel Roxby

Members of the Public in attendance: 3 (including Cllr S Sullivan)

Meeting commenced: 7:30 pm

DRAFT MINUTES

		ACTIONS
F&GP/20/44	**APOLOGIES FOR ABSENCE**	
44.1	None	
F&GP/20/45	**DECLARATIONS OF INTEREST AND DISPENSATIONS**	
45.1	None	
F&GP/20/46	**QUESTIONS FROM THE FLOOR**	
46.1	None	
F&GP/20/47	**MINUTES OF PREVIOUS MEETING**	
47.1	Cllr Lloyd **proposed,** and Cllr Alexander **seconded** that the draft minutes for the meeting held on 13th October were agreed as a true and fair record of the proceedings. **Agreed**	
F&GP/20/48	**MATTERS ARISING AND ACTIONS**	
48.1	Whether residents having option to remain anonymous when asking questions to be discussed by the working practices group **– Ongoing**	**CLERK**
48.2	To investigate if some of the swimming pool annual payment could be reimbursed as the facilities have been unavailable for residents to use, and Clerk to pursue response from HDC re complaint and check whether a decision has been made for SPC to go to Solicitors for advice -	**Cllr Lloyd** **Ongoing**
48.3	Clerk to ask Business Chamber how funds granted are to be used **– Actioned**	
48.4	Committee to defer Facebook development until it decides there is a suitable time to progress it **- Ongoing**	**CLERK**
48.5	Clerk to provide Community Committee with alternative water supplier - Clerk informed that this was on the agenda for the community meeting on 27th October but the meeting ran out of time before the item was reached – will be on next Community agenda. **Actioned**	

48.6 Clerk and Chair to discuss whether more detail needs to be shown on list **– Actioned**

48.7 Asset register to be updated and brought to next F&GP meeting – **Ongoing** **CLERK**

48.8 Budget working party to meet on 14th October **– Actioned**

48.9 Clerk to ascertain how long hirers who are paying for room hire despite non-attendance will continue with these payments **–** It was noted that one group has informed they are unable to sustain continued payment of donation room-hire. The other group informed that they will be making a decision on this in December. A letter of thanks for their support of the Steyning Centre to be written to both groups. **CLERK**

48.10 Clerk to provide a Cil report at next meeting with dates on which money is to be spent inserted and that it becomes a monthly report**– See item 49.1**

48.11 Playground cleaning procedures to be reviewed by budget working party **– See item 49.5**

48.12 SPC Meetings calendar uploaded to web site **– Actioned**

48.13 Bowls Club Lease proposed amendments to be checked by solicitor – **Actioned**

48.14 Newly reviewed Finance Risk Assessment to be posted on web site – **Actioned**

48.15 Clerk to produce table of outstanding tasks as well as matters arising for next meeting. **CLERK**
Cllr Lloyd **proposed, seconded** by Cllr Hanson that the outstanding task list be discussed by the Personnel Committee in the first instance and then to take it forward if it is agreed. **Agreed.**

48.16 Nominations for Millennium Awards to be sent to Clerk for next month's meeting – **Actioned**

48.17 Chair and Vice chair of the Council can continue to liaise with HR services – This position to be reaffirmed with a new motion **– See item 50.2**

F&GP/20/49 FINANCE MATTERS

49.1 To approve list of payments. Cllr Lloyd **proposed, seconded** by Cllr Alexander to approve the October 2020 list of payments. **Agreed**

49.2 Cllr Lloyd **proposed, seconded** by Cllr Young to agree the F&GP income and expenditure report for October 2020. **Agreed** Clerk to explore to possibility reporting the committed expenditure facility in the account's software and report back to the next meeting **CLERK**

49.3 Report from Cllr Lloyd following the 'All F&GP member budget' working party to consider its recommendations and to discuss and agree any actions as required including end of year 20/21, and draft 21/22 budgets. Cllr Lloyd made a statement concerning the current lock down uncertainties which make it very difficult to make budget plans at this time. The income from the Steyning Centre has a large impact on the budget and with the current lockdown and forced closures of the centre it is almost impossible to consider the budget figures at the present time. Cllr Lloyd **proposed, seconded** by Cllr Alexander to defer the finalising of the budget for 2020-21 until the December meeting of Full Council which will be after the current lockdown is over and further information from central Government and HDC is available. **Agreed** **CLERK**

49.4.1 The SPC CIL report for 2019/20. Cllr Lloyd **proposed, seconded** by Cllr Alexander to receive and agree the SPC CIL report as presented by the Clerk and be uploaded. **Agreed.** **CLERK**

49.4.2 Cllr Campbell requested that the CIL report become monthly and to also include s106 **CLERK**
Cllr Campbell **proposed** that the Clerk to directed to provide an updated paper at each monthly meeting of F&FP showing:-

1. - All s106 funds available to the council, subdivided by public authority holding said funds and also showing relevant details of the development from which, the funds were derived
2. - Details of the criteria for applying each s106 funding tranche.
3. - All Community infrastructure Levy funds available to the Council, subdivided by date of receipt by SPC so that in each case the time limit for spending is apparent; and
4. - A summary of the criteria for applying the CIL funds

49.4.3 Cllr Northam **proposed** an amendment to Cllr Campbell's proposal that the Clerk be directed to provide an updated paper being reported quarterly to a meeting of F&FP showing (the same details as above). The motion was not seconded. It was noted that the decision was made at the last F&GP Meeting that the report would be produced monthly. Cllr Goldsmith **seconded** Cllr Campbells proposal. **Agreed**

49.5 Playground opening. To discuss ongoing arrangement whereby Caretakers have been cleansing SPC playgrounds twice a day during the Covid crisis. Cllr Lloyd **proposed, seconded** by Cllr Campbell that the cleansing of the playground equipment of twice a day ceases with immediate effect subject to the Clerk producing a temporary information sign in the first instance and getting costs for a more permanent sign to be reported at the next meeting. **Agreed** ***CLERK*** ***CLERK***

49.6 To discuss payment of outstanding invoice for Mr James Corrigan and to agree to delegate the personnel Committee to make a recommendation to F&GP as to the need for any ongoing personnel consultancy support. Cllr Lloyd **proposed, seconded** by Cllr Alexander that the agreed 30 hours of work should be paid. **Agreed.** Clerk to talk to Mr Corrigan to gain clarity on the invoice and on the whereabouts of the second report and if it has been received and to report to next meeting. ***CLERK*** ***CLERK***

F&GP/20/50 GOVERNANCE ITEMS

50.1 To receive the new Bowls Club Lease and agree that it is to be signed. Cllr Lloyd **proposed, seconded** by Cllr Alexander that the bowls Club lease is signed subject to the following amendments :- ***CLERK***
1. that a change be made at 3.31 and amended to read –'maintain the exterior of the building'
2. that there is a provision for the Club to maintain the inside and the top of the hedgerow on all 4 sides plus the outer face which faces Mill Road.
3. The liability be limited to the assets of the Club. **Agreed.**

50.2 To discuss that the Chair and Vice Chair of the Council can continue to liaise with HR Services on employment related questions subject to any recommendations from the personnel Committee as to the need for any on-going personnel consultancy support. Cllr Lloyd **proposed, seconded** by Cllr Young that the decision of the need for ongoing personal consultancy support is delegated to the Personnel Committee. **Agreed** ***CLERK***

50.3 To discuss the forming of a working party to develop a 3-year business plan, taking into consideration the effect on the Council's finances if the Covid pandemic continues into the new financial year. Cllr Lloyd suggested that this be deferred to the Spring as long as there are no obligations with the Auditor to do the business plan at this time. Cllr Campbell **proposed, seconded** by Cllr Alexander that it is referred to the budget working party. **Agreed.** ***CLERK***

F&GP/20/51 FREEDOM OF INFORMATION REQUESTS

51.1 The Clerk updated there are currently three FOI / SAR requests. Two are review requests. The FOI panel had been requested to convene to assist with two of these. There is a new FOI request relating to details regarding Allotment finances.

51.2 To discuss a motion from Cllr Campbell regarding FOI information for publication. ***CLERK***
Cllr Campbell **proposed, seconded** by Cllr Goldsmith that Committee to discuss and approve a recommendation to Full Council that the Clerk shall be directed by Full Council that information given in response to an FOI or EIR request must be uploaded to the SPC register of requests and answers maintained on the SPC Website as soon as practicable after any response is given.
Agreed

F&GP/20/52 INFORMATION/CORRESPONDENCE ITEMS
52.3 None for this meeting

F&GP/20/53 CONFIDENTIAL SESSION
53.1 Cllr Lloyd **proposed, seconded by** Cllr Northam to resolve, under the Public Bodies (Admissions to Meetings) Act 1960, in accordance with Standing Orders 3d to exclude the press and public on the grounds that the confidential matters to be discussed under item 11 may involve disclosure of personal or privileged information which would be inappropriate to put in the public domain**. Agreed**

F&GP/20/54 MILLENNIUM AWARD
54.1 To discuss nominations for the Annual SPC Millennium awards. Due to the nominations received Cllrs Alexander and Northam declared personal interests and left the meeting. There were nominations for 2 groups and one individual. Following a brief discussion Cllr Lloyd **proposed seconded** by Cllr Norcross to award a certificate/s to the successful nominee/s and it is hoped to be able to award this at the next full council meeting**. Agreed.** ***CLERK***

F&GP/20/55 DATE OF NEXT MEETING – 8th December 2020 @7.30pm.

The Chair closed the meeting at 9.39 pm

Signed …………………………………………………. Date 8th December 2020

Chairman of F&GP Committee

Here is the link to the video recording of this meeting
Video - https://archive.org/details/2020-11-10-steyning-parish-council-f-gp-meeting-offical-copy

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REMOTE MEETING OF FINANCE AND GENERAL PURPOSES COMMITTEE

HELD ON 8th DECEMBER 2020 AT 7.30PM
Via 'Zoom' platform and hosted by the Clerk and Deputy Clerk

Present via video link: Cllrs Lloyd (Chairman), Campbell, Norcross, Young, Hanson, Northam, Goldsmith and Alexander.

Clerk: John Fullbrook
Deputy Clerk: Hazel Roxby

Members of the Public in attendance: **0**

Meeting commenced: **7:30 pm**

DRAFT MINUTES

		ACTIONS
F&GP/20/56	**APOLOGIES FOR ABSENCE**	
56.1	None	
F&GP/20/57	**DECLARATIONS OF INTEREST AND DISPENSATIONS**	
57.1	Cllr Campbell declared a potential personal interest in agenda item 6.4	
F&GP/20/58	**QUESTIONS FROM THE FLOOR**	
58.1	None	
F&GP/20/59	**MINUTES OF PREVIOUS MEETING**	
59.1	Cllr Campbell was concerned to discuss two items (48.2 and 48.12) before agreement of the 10th November F&GP draft minutes could take place. The Chair asked the Clerk to check the recording of the meeting to see if further clarity required. Cllr Lloyd **proposed,** and Cllr Alexander **seconded** to defer the agreement of the draft minutes to the next meeting. **Agreed**	**CLERK**
F&GP/20/60	**MATTERS ARISING AND ACTIONS**	
60.1	Whether residents having option to remain anonymous when asking questions to be discussed by the working practices group **– Ongoing**	**CLERK**
60.2	To investigate if some of the swimming pool annual payment could be reimbursed as the facilities have been unavailable for residents to use, and Clerk to pursue response from HDC re complaint, and check whether a decision has been made for SPC to go to Solicitors for advice **– Ongoing**	**Cllr Lloyd / CLERK**
60.3	Committee to defer Facebook development until it decides there is a suitable time to progress it **- Ongoing**	**CLERK**
60.4	Asset register to be updated and brought to next F&GP meeting – **Ongoing**	**CLERK**

60.5	A letter of thanks to be written to both groups who were paying room hire despite non-attendance **- Actioned**	
60.6	Clerk's outstanding list of actions to be discussed at personnel committee **– Ongoing**	**CLERK**
60.7	Clerk to explore within accounts software package to see if committed expenditure can be better presented – The Clerk updated that it was possible to enhance the accounts package by enabling the 'purchase ledger' section, but that there would be an additional burden on the office in terms of time required to facilitate the ability to report on committed expenditure. Clerk to take to Working practices group with a comprehensive briefing paper so a recommendation can be brought back to F&GP.	**CLERK**
60.8	Finalising of budget details to be deferred to December Full Council meeting – **See item 61.6**	
60.9	The SPC Cil report for 2019/20 to be posted onto the web site **- Actioned**	
60.10	Subsequent Cil accounts to be reported monthly - **See agenda item 6.7 – (Not discussed)**	
60.11	Playground opening information sign details to be distributed for comment **- Actioned**	
60.12	Playground sign costs to be reported at next meeting. The Clerk reported If SPC were to have more robust signs in place, the cost likely to be £466.00, as per previous playground signage works. Cllr Young suggested putting a hard backing on the laminated signs produced by the office and subsequently their effectiveness could be assessed to see if Council should still consider a more expensive option to cover a short-term requirement.	**CLERK**
60.13	James Corrigan ongoing consultancy support to be discussed by personnel committee **– Actioned –** The Clerk updated that personnel committee's recommendations to be reported to Full Council	
60.14	James Corrigan invoice clarity sought by Clerk. The Clerk updated he had spoken with James but is yet to receive the recalculated invoice SPC required	**CLERK**
60.15	Bowls club lease amendments implemented and then Lease signed. The Clerk updated he had taken the final agreed amendments from the November meeting to both Bowls club and the solicitors. The solicitors had subsequently amended the Leases and have sent back hard copies, and these have been picked up by a club representative for signing by their trustees – The final signing to be completed in the presence of (witnessed by) the Clerk and two councillors at the end of this week (11th December) or if not, the next.	
60.16	Decision on HR services consultancy support to be discussed by personnel committee **-** No decision made as yet at Personnel Committee, but the details of ongoing discussions are noted within the draft minutes of this committee dated 7th December with recommendations to be agreed at Full Council in due course.	
60.17	Cllr Campbell raised a query regards item 2 of the SPC financial risk assessment and asked that the inspections by a councillor for internal control ought to be more rigorously observed. The clerk to work with Cllr Lloyd as chair of F&GP to bring more evidence to the next F&GP meeting of this process .	**CLERK**
60.18	Three-year business plan compilation deferred until spring 2021 and to budget working party **- Ongoing**	**CLERK**
60.19	FOI information to be uploaded onto Web site motion to be agreed at Full Council **– Ongoing**	**CLERK**
60.20	Millennium award certificates to be awarded at December Full Council **– Actioned**	
60.21	Cllr Goldsmith raised a query to better distribute the BACS payment signage lists once again.	**D. CLERK**

F&GP/20/61	**FINANCE MATTERS**	
61.1	List of payments. The Clerk to ask the internal auditors their advice regards the current financial arrangement with the Steyning in Bloom group. Cllr Lloyd **proposed, seconded** by Cllr Alexander to approve the November 2020 list of payments. **Agreed**	**CLERK**
61.2	Cllr Lloyd **proposed, seconded** by Cllr Goldsmith to agree that the F&GP income and expenditure report for November 2020 be deferred to the January meeting. **Agreed**	**CLERK**
61.3	NHS Mass vaccination centre provision. The clerk updated that the HDC emergency planning officer had no further news regarding the Steyning Centre possibly becoming a mass vaccination provision resource. The NHS is currently reviewing the mass capacity and demand model for Sussex and early indications show that it is unlikely they will need further sites before the middle of January. The Clerk to continue to correspond with both HDC and the NHS and especially regards possible remuneration and to inform councillors with further news.	**CLERK**
61.4	Possible introduction of a scheme to allocate tablets/laptops to councillors. Cllr Campbell had put forward a motion but withdrew it on the basis that paperless working would not be introduced until the decision of 20th July'20 concerning the provision of hardware and training had been implemented. This item to be discussed further at the next budget working party.	**CLERK**
61.5	Proposed projects list for 21/22 and to prioritise or discard options as per supporting papers. Cllr Lloyd suggested that as the Saxon room windows renewal could wait, and that this item Be removed from the list. Cllr Hanson suggested that committee room redecoration at the Steyning Centre was a priority. Cllrs Goldsmith and Hanson spoke in support of the Christmas lights project. Cllr Campbell suggested that the second phase of LED project should be low priority unless we have designated grant funds and also spoke in favour of the allotment water supply project. Cllr Young enquired about the status of CCTV installation. Further discussion to take place at the budget working party then at next F&GP committee.	**CLERK**
61.6	Committee discussed the SPC 2021/22 budget as per updated supporting papers supplied by the Clerk. Notably Youth service provision funding, swimming pool grant, general grants, street cleaning, allotment income and perhaps including a line to improve the SPC reserves position. The committee also considered an option to increase the precept by 2.5%. Cllr Lloyd proposed that he and the clerk looked to provide for the next meeting as well as the current 'worst case scenario', to drop the other ' best case' option currently presented and instead to include a second budget list showing details based upon a £2.5 % Precept increase.	**CLERK**
F&GP/20/62	**STAFFING MATTERS**	
62.1	Cllr Lloyd **proposed, seconded** by Cllr Hanson that the recommendation from the Personnel Committee to increase the Admin Assistants hourly rate by 2.75% and to agree backdating this to April 2020. **Agreed, 6 For, 2 abstained.** Cllr Campbell abstained as he had suggested a larger increase in line with a living wage. Personnel committee to consider this.	**CLERK** **CLERK**
F&GP/20/63	**GOVERNANCE ITEMS**	
63.1	There was no time to discuss internal and external audit letters so these to be dealt with at a future meeting. There was no need for an EOM.	**CLERK**
F&GP/20/64	**DATE OF NEXT MEETING – 12th January 2021 @7.30pm.**	

The Chair closed the meeting at 10.01 pm

Signed …………………………………………………. Date 12th January 2021

Here is the link to the video recording of this meeting:-
https://archive.org/details/2020-12.08-steyning-parish-council-f-gp-meeting-offical-copy

Steyning Parish Council

ITEM 6.1

Bank Reconciliation up to 01/01/2021 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
02/12/2020	DD	928.00		928.00		R	HDC Rates
02/12/2020	CR		64.94	64.94		R	Receipt(s) Banked
02/12/2020	CR		92.41	92.41		R	Receipt(s) Banked
03/12/2020	601/20.21	65.00		65.00		R	Kieron plumbing
03/12/2020	602/20.21	288.00		288.00		R	Clare Austin
03/12/2020	603/20.21	24.00		24.00		R	Green Thumb
03/12/2020	604/20.21	90.00		90.00		R	JD Windows
03/12/2020	605/20.21	1,651.00		1,651.00		R	Jack Lee street cleaning & Bin emptying
03/12/2020	BP		299.70	299.70		R	Receipt(s) Banked Steyning Art Room Hire
03/12/2020	BP		17.80	17.80		R	Receipt(s) Banked
04/12/2020	CR		84.00	84.00		R	Receipt(s) Banked
04/12/2020	CR		17.80	17.80		R	Receipt(s) Banked
07/12/2020	VIS	36.55		36.55		R	Sitelock security
07/12/2020	DR	1.00		1.00		R	HSBC
07/12/2020	VIS	10.08		10.08		R	Amazon Bucket for CRooms
11/12/2020	VIS	14.48		14.48		R	Amazon - Picture frame
13/12/2020	606/20.21	160.00		160.00		R	TSS Legionella
13/12/2020	607/20.21	180.00		180.00		R	B Picking toiletopening
13/12/2020	608/20.21	95.00		95.00		R	Kieron plumbing
13/12/2020	609/20.21	166.00		166.00		R	SLCC membership
13/12/2020	611/20.21	503.00		503.00		R	HDC - various Playground checks / waste disposal
13/12/2020	612/20.21	339.35		339.35		R	Overline - phones
13/12/2020	610/20.21		-102.92	-102.92		R	Receipt(s) Banked
14/12/2020	25.98	25.98		25.98		R	Amazon -traffic light
14/12/2020	VIS	28.78		28.78		R	Zoom
14/12/2020	20/42		76.40	76.40		R	Receipt(s) Banked
16/12/2020	20/41		150.60	150.60		R	Receipt(s) Banked
17/12/2020	CR		32.00	32.00		R	Receipt(s) Banked
18/12/2020	613/20.21	38.93		38.93		R	NALC
18/12/2020	615/20.21	25.87		25.87		R	EDF - Toilet block
18/12/2020	614/20.21	181.94		181.94		R	Came and company extra cover insurance
18/12/2020	CR		95.40	95.40		R	Receipt(s) Banked
18/12/2020	CR		35.60	35.60		R	Receipt(s) Banked
21/12/2020	DR	19.81		19.81		R	HSBC charges
21/12/2020	CR		116.18	116.18		R	Receipt(s) Banked
21/12/2020	20/44		102.41	102.41		R	Receipt(s) Banked
22/12/2020	Cr		2,000.00	2,000.00		R	Receipt(s) Banked Successful Grant Application
23/12/2020	616/20.21	37.17		37.17		R	Clares printing
23/12/2020	617/20.21	297.60		297.60		R	Smiths of Derby
23/12/2020	618/20.21	578.54		578.54		R	Laser - electric Steyning Centre
23/12/2020	619/20.21	61.13		61.13		R	Business stream- Tiolets
23/12/2020	620/20.21	147.28		147.28		R	PiP Services
23/12/2020	621/20.21	184.56		184.56		R	PPL/PRS - licence
23/12/2020	622/20.21	1,518.44		1,518.44		R	HMRC PAYE
23/12/2020	623/20.21	1,767.50		1,767.50		R	WSCC - pensions
23/12/2020	616A/20.21	7.43		7.43		R	Clares
23/12/2020	BP		53.40	53.40		R	Receipt(s) Banked
23/12/2020	20/43		14.90	14.90		R	Receipt(s) Banked

Bank Reconciliation up to 01/01/2021 for Cashbook No 1 - Current Account

Date	Cheque/Ref	Amnt Paid	Amnt Banked	Stat Amnt	Difference	Cleared	Payee Name or Description
24/12/2020	DD	405.14		405.14		R	Siemens phones
24/12/2020	CR		25.10	25.10		R	Receipt(s) Banked
24/12/2020	CR		42.01	42.01		R	Receipt(s) Banked
28/12/2020	CR		638.60	638.60		R	Receipt(s) Banked St Andrews pre-school.
29/12/2020	BP	7,088.32		7,088.32		R	Salaries various
30/12/2020	VIS	8.00		8.00		R	Zoho
		16,973.88	3,856.33				

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent

Finance & General Purposes Ctt

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
101	Administration							
1000	Donations Received	15,539	2,264	(13,275)	3,400			457.0%
1004	Reimbursed Charges & donations	155	120	(35)	200			77.6%
1010	Miscellaneous income	0	736	736	1,100			0.0%
1076	Precept Received	322,305	322,305	0	322,305			100.0%
1090	Bank Interest Received	16	168	152	250			6.3%
	Administration :- Income	**338,015**	**325,593**	**(12,422)**	**327,255**			**103.3%**
4000	Salaries	82,990	91,336	8,346	137,000		54,010	60.6%
4002	Printing, stationery, postage	1,312	2,136	824	3,200		1,888	41.0%
4003	Staff Ill Health Insurance	0	1,200	1,200	1,350		1,350	0.0%
4004	Telephones and Alarm	1,406	2,000	594	3,000		1,594	46.9%
4005	Insurance	4,079	5,800	1,721	5,800		1,721	70.3%
4006	Salaries Outsourcing	0	0	0	900		900	0.0%
4007	Data Protection	849	1,000	151	1,700		851	50.0%
4010	Audit Fees	(893)	1,400	2,293	1,750		2,643	(51.0%)
4016	Legal Fees/Elections	0	6,664	6,664	10,000		10,000	0.0%
4017	Bank Charges	218	432	214	650		432	33.5%
4021	General Grants	2,218	1,336	(882)	2,000		(218)	110.9%
4025	CCTV Maintenance	0	80	80	160		160	0.0%
4030	Steyning in Bloom	4,964	4,400	(564)	4,400		(564)	112.8%
4032	Royal British Legion	0	350	350	415		415	0.0%

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Detailed Income & Expenditure by Phased Budget Heading 01/12/2020

Month No: 8

Committee Report

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
4033	Christmas Lights Grant	0	0	0	1,500		1,500	0.0%
4036	SALC NALC Subs	1,888	1,750	(138)	1,950		62	96.8%
4039	Publicity and Advertising	80	1,500	1,420	3,000		2,920	2.7%
4040	Town Clock	0	330	330	450		450	0.0%
4045	Misc & Petty Cash	0	184	184	275		275	0.0%
4047	Training	120	1,000	880	1,500		1,380	8.0%
4049	Showcase	0	0	0	200		200	0.0%
4055	HR Services	3,010	3,336	326	5,000		1,990	60.2%
4060	Chairman's Function	0	0	0	500		500	0.0%
4061	Councillors' Allowances	0	64	64	100		100	0.0%
4063	Legionnaires	533	1,664	1,131	2,500		1,967	21.3%
4070	Software Packages	1,621	1,336	(285)	2,000		379	81.0%
4071	ICT Equipment	1,025	1,300	275	1,700		675	60.3%
4072	Website Development	665	1,000	335	1,000		335	66.5%
4073	Neighbourhood Plan Exp	0	1,050	1,050	1,050		1,050	0.0%
4075	Isolation and Loneliness	1,762	2,000	238	3,000		1,238	58.7%
	Administration :- Indirect Expenditure	**107,847**	**134,648**	**26,801**	**198,050**	**0**	**90,203**	**54.5%**
	Net Income over Expenditure	**230,168**	**190,945**	**(39,223)**	**129,205**			
102	Finance & Community Appendix							
4100	Neighbourhood Wardens	0	0	0	45,000		45,000	0.0%
4101	Swimming Pool	0	0	0	15,750		15,750	0.0%
	Finance & Community Appendix :- Indirect Expenditure	**0**	**0**	**0**	**60,750**	**0**	**60,750**	**0.0%**
	Net Expenditure	**0**	**0**	**0**	**(60,750)**			

Continued over page

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
103 Youth Provision							
4023 Youth Service	19,263	18,000	(1,263)	26,930		7,667	71.5%
Youth Provision :- Indirect Expenditure	**19,263**	**18,000**	**(1,263)**	**26,930**	**0**	**7,667**	**71.5%**
Net Expenditure	**(19,263)**	**(18,000)**	**1,263**	**(26,930)**			
Finance & General Purposes Ctt :- Income	**338,015**	**325,593**	**(12,422)**	**327,255**			**103.3%**
Expenditure	**127,111**	**152,648**	**25,537**	**285,730**	**0**	**158,619**	**44.5%**
Movement to/(from) Gen Reserve	**210,905**						

Continued over page

Detailed Income & Expenditure by Phased Budget Heading 01/01/2021

Month No: 9 **Committee Report**

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent

Finance & General Purposes Ctt

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
101	Administration							
1000	Donations Received	17,539	2,547	(14,992)	3,400			515.9%
1004	Reimbursed Charges & donations	155	160	5	200			77.6%
1010	Miscellaneous income	0	828	828	1,100			0.0%
1076	Precept Received	322,305	322,305	0	322,305			100.0%
1090	Bank Interest Received	17	189	172	250			6.9%
	Administration :- Income	**340,017**	**326,029**	**(13,988)**	**327,255**			**103.9%**
4000	Salaries	93,364	102,753	9,389	137,000		43,636	68.1%
4002	Printing, stationery, postage	1,361	2,403	1,042	3,200		1,839	42.5%
4003	Staff Ill Health Insurance	0	1,350	1,350	1,350		1,350	0.0%
4004	Telephones and Alarm	1,744	2,000	256	3,000		1,256	58.1%
4005	Insurance	4,261	5,800	1,539	5,800		1,539	73.5%
4006	Salaries Outsourcing	0	0	0	900		900	0.0%
4007	Data Protection	880	1,200	320	1,700		820	51.8%
4010	Audit Fees	(893)	1,400	2,293	1,750		2,643	(51.0%)
4016	Legal Fees/Elections	0	7,497	7,497	10,000		10,000	0.0%
4017	Bank Charges	238	486	248	650		412	36.7%
4021	General Grants	718	1,503	785	2,000		1,282	35.9%
4025	CCTV Maintenance	0	80	80	160		160	0.0%
4030	Steyning in Bloom	4,964	4,400	(564)	4,400		(564)	112.8%
4032	Royal British Legion	0	350	350	415		415	0.0%

Continued over page

Detailed Income & Expenditure by Phased Budget Heading 01/01/2021

Month No: 9

Committee Report

		Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
4033	Christmas Lights Grant	1,500	1,500	0	1,500		0	100.0%
4036	SALC NALC Subs	1,888	1,750	(138)	1,950		62	96.8%
4039	Publicity and Advertising	80	2,250	2,170	3,000		2,920	2.7%
4040	Town Clock	0	330	330	450		450	0.0%
4045	Misc & Petty Cash	0	207	207	275		275	0.0%
4047	Training	318	1,125	807	1,500		1,182	21.2%
4049	Showcase	0	50	50	200		200	0.0%
4055	HR Services	3,010	3,753	743	5,000		1,990	60.2%
4060	Chairman's Function	0	500	500	500		500	0.0%
4061	Councillors' Allowances	0	72	72	100		100	0.0%
4063	Legionnaires	667	1,872	1,205	2,500		1,833	26.7%
4070	Software Packages	1,652	1,503	(149)	2,000		348	82.6%
4071	ICT Equipment	1,025	1,300	275	1,700		675	60.3%
4072	Website Development	665	1,000	335	1,000		335	66.5%
4073	Neighbourhood Plan Exp	0	1,050	1,050	1,050		1,050	0.0%
4075	Isolation and Loneliness	1,762	2,250	488	3,000		1,238	58.7%
	Administration :- Indirect Expenditure	**119,204**	**151,734**	**32,530**	**198,050**	**0**	**78,846**	**60.2%**
	Net Income over Expenditure	**220,813**	**174,295**	**(46,518)**	**129,205**			
102	Finance & Community Appendix							
4100	Neighbourhood Wardens	0	0	0	45,000		45,000	0.0%
4101	Swimming Pool	0	0	0	15,750		15,750	0.0%
	Finance & Community Appendix :- Indirect Expenditure	**0**	**0**	**0**	**60,750**	**0**	**60,750**	**0.0%**
	Net Expenditure	**0**	**0**	**0**	**(60,750)**			

Continued over page

	Year To Date Actual	Year To Date Budget	Year To Date Variance	Total Annual Budget	Committed Expenditure	Funds Available	% Spent
103 Youth Provision							
4023 Youth Service	19,263	18,000	(1,263)	26,930		7,667	71.5%
Youth Provision :- Indirect Expenditure	**19,263**	**18,000**	**(1,263)**	**26,930**	**0**	**7,667**	**71.5%**
Net Expenditure	**(19,263)**	**(18,000)**	**1,263**	**(26,930)**			
Finance & General Purposes Ctt :- Income	**340,017**	**326,029**	**(13,988)**	**327,255**			**103.9%**
Expenditure	**138,467**	**169,734**	**31,267**	**285,730**	**0**	**147,263**	**48.5%**
Movement to/(from) Gen Reserve	**201,549**						

Continued over page

Bank Balances as of 31st December regards the SPC Accounts **- Item 6.3.3**

Account 1 – Current Account	**-**	**£86,695.47**
Account 2 – Savings Account	**-**	**£175,654.61**
Account 3 – Emergency Reserves	**-**	**£80,000.00**
Total	**-**	**£342,350.08**

- **Outstanding Earmarked reserves** **- N plan £4,463 + HR Services £2,818 = £7,281**
- **Outstanding expected Income** **- Possible £9,690 – {Cil monies expected to be received}**

Steyning Parish Council - Draft Budget 1st April 2021 / 31st March 2022

Version 11

CONSOLIDATED P & L ACCOUNT

Item 6.3

CODE	EXPENDITURE	CURRENT BUDGET 20/21		PRECEPT INCREASE OF 2.5%		WORST CASE BUDGET - 0% Precept increase	
4000	Salaries	£	137,000.00	£	116,300.00	£	116,300.00
4002	Printing/Stationery/Stamps	£	3,200.00	£	2,500.00	£	2,500.00
4003	Staff Health Insurance	£	1,350.00	£	1,350.00	£	1,350.00
4004	Telephones and alarm	£	3,000.00	£	2,700.00	£	2,700.00
4005	Insurance	£	5,915.00	£	5,250.00	£	5,250.00
4006	Salaries outsourcing	£	900.00	£	900.00	£	900.00
4007	Data Protection	£	1,700.00	£	1,200.00	£	1,200.00
4010	Audit Fees/Internal Audit	£	1,750.00	£	1,850.00	£	1,850.00
4016	Legal Fees / Election	£	10,000.00	£	10,000.00	£	10,000.00
4017	Bank Charges	£	650.00	£	283.00	£	283.00
4021	General Grants Fund	£	2,000.00	£	2,000.00	£	2,000.00
4023	Youth Service Expenditure	£	26,930.00	£	27,200.00	£	27,200.00
4025	CCTV Maintenance Town	£	160.00	£	160.00	£	160.00
4030	Steyning Bloom	£	4,400.00	£	4,600.00	£	4,600.00
4032	Royal British Legion	£	415.00	£	412.00	£	412.00
4033	Christmas Lights	£	1,500.00		1,500.00	£	1,500.00
4036	SALC NALC subs	£	1,950.00	£	1,880.00	£	1,880.00
4039	Publicity & Advertising	£	3,000.00	£	2,000.00	£	2,000.00
4040	Town Clock	£	450.00	£	450.00	£	450.00
4045	Misc. & Petty Cash	£	275.00	£	275.00	£	275.00
4047	Training	£	1,500.00	£	1,500.00	£	1,500.00
4049	Showcase	£	200.00	£	200.00	£	200.00
4053	Entertainment Licence	£	2,500.00	£	2,500.00	£	2,500.00
4055	HR Services/James Corrigan	£	5,000.00	£	5,000.00	£	5,000.00
4060	Chairman's Function	£	500.00	£	100.00	£	100.00
4061	Councillors' Allowances	£	100.00	£	100.00	£	100.00
4063	Legionnaires	£	2,500.00	£	2,500.00	£	2,500.00
4070	Software support and packages	£	2,000.00	£	2,400.00	£	2,400.00
4071	IT Equipment	£	1,700.00	£	1,700.00	£	1,700.00
4072	Website development	£	1,000.00	£	1,000.00	£	1,000.00
4073	Neighbourhood Plan exp.	£	1,050.00	£	1,050.00	£	1,050.00
4075	Isolation and Lonliness	£	3,000.00	£	3,000.00	£	3,000.00
4100	Neighbourhood Wardens	£	45,000.00	£	45,105.00	£	45,105.00
4101	Swimming Pool	£	15,750.00	£	15,750.00	£	15,750.00
4200	Street Light Energy	£	785.00	£	810.00	£	810.00
4201	Street Light Maintenance	£	1,920.00	£	1,960.00	£	1,960.00
4202	Lamppost testing	£	100.00	£	100.00	£	100.00
4210	Sweeping / Litter	£	20,000.00	£	17,300.00	£	17,300.00
4211	Town Improvements	£	1,500.00	£	1,500.00	£	1,500.00
4250	Public Toilets (Open/close)	£	2,500.00	£	2,200.00	£	2,200.00
4252	Electricity	£	5,680.00	£	5,830.00	£	5,830.00
	Public Toilets £650 Spent: £672						
	MPF £500 Spent: £0						
	Steyning Cen. £4,530 Spent: £351						
4253	Water	£	3,800.00	£	4,750.00	£	4,750.00
	Allotments £600 Spent: £1,191						
	Public Toilets £500 Spent: £128						
	MPF £600 Spent: £238						
	Steyning Cen. £2,100 Spent: £408						
4254	Rates	£	11,050.00	£	11,050.00	£	11,050.00
	Public Toilets £400 Spent: £198						
	Steyning Cen. £10,650 Spent: £4,470						

4256	Repairs and renewals	£ 1,200.00	£ 1,200.00	£ 1,200.00
4257	Gas (Steyning Centre)	£ 3,600.00	£ 3,400.00	£ 3,400.00
4259	Grit	£ 600.00	£ 200.00	£ 200.00
4260	Pressure wash High Street	£ 700.00	£ 400.00	£ 400.00
4276	Annual tree and hedge cutting	£ 5,000.00	£ 5,000.00	£ 5,000.00
4300	Grass cutting	£ 7,000.00	£ 5,380.00	£ 5,380.00
4310	Grounds Maintenance	£ 17,000.00	£ 7,000.00	£ 7,000.00
4311	Tree Reports and essential works	£ -	£ 10,000.00	£ 10,000.00
4312	Waste removal PF	£ 1,025.00	£ 1,450.00	£ 1,450.00
4320	Play Equip Inspections	£ 1,200.00	£ 1,200.00	£ 1,200.00
4321	Play equip maintenance	£ -	£ 1,500.00	£ 1,500.00
4341	Repairs and renewals	£ 750.00	£ 750.00	£ 750.00
4342	Repairs & renewals SC	£ 12,000.00	£ 9,000.00	£ 9,000.00
4352	Litter and bins	£ 5,000.00	£ 2,500.00	£ 2,500.00
4360	Allotments maintenance	£ 3,800.00	£ 3,800.00	£ 3,800.00
4401	Trade Waste SC	£ 2,900.00	£ 2,500.00	£ 2,500.00
4402	Annual Maint. Contracts	£ 10,000.00	£ 8,500.00	£ 8,500.00
4404	Alarm System SC	£ 500.00	£ 500.00	£ 500.00
4406	Cleaning & Consumables	£ 2,500.00	£ 3,000.00	£ 3,000.00
4407	Coffee machine supplies	£ 350.00	£ 80.00	£ 80.00
4408	Film night	£ 4,150.00	£ 4,250.00	£ 4,250.00
4977	Earmarked res. Special projects	£ 12,700.00	£ 19,607.00	£ 11,550.00
	TOTAL EXPENDITURE	£ 427,655.00	£ 401,432.00	£ 393,375.00

CODE	INCOME			
1000	Donations received	£ 3,400.00	£ 2,800.00	£ 2,800.00
1001	HDC Cleansing Grant	£ 20,000.00	£ 24,350.00	£ 24,350.00
1002	Cil Receipts	£ -	£ 2,000.00	£ 2,000.00
1003	Club Lease Rentals	£ 3,400.00	£ 2,500.00	£ 2,500.00
1004	Reimbursed charges	£ 700.00	£ 700.00	£ 700.00
1005	Allotment Rents	£ 4,400.00	£ 4,400.00	£ 4,400.00
1007	Room Hire	£ 63,000.00	£ 27,600.00	£ 27,600.00
1010	Misc Income	£ 1,750.00	£ 650.00	£ 650.00
1015	Coffee machine income	£ 1,050.00	£ 450.00	£ 450.00
1017	Income Film night	£ 6,500.00	£ 4,200.00	£ 4,200.00
1020	Feed in Tariff	£ 900.00	£ 1,200.00	£ 1,200.00
1076	Precept Received	£ 322,305.00	£ 330,362.00	£ 322,305.00
1090	Bank Interest (5)	£ 250.00	£ 220.00	£ 220.00
	TOTAL INCOME	£ 427,655.00	401,432.00	£ 393,375.00
	TOTAL INCOME OVER EXPENDITURE	£ -	£ -	£ -

Notes

I have included two additional expenditure lines in yellow by removing same amounts from 4310 and 4342 - for greater accountability purposes

I have included additional line for Cil income - also in yellow

Project funding for 2021/22 Item 6.3.2

As I understand it this would be our current list of priorities for next years 'Special Projects'

2021 / 22 Projects

Higher Priority

- **Allotment water installation £?**
- **Chandlers Way development £ Little finance in initial phase of planting and play area cost probably next year**
- **Abbey Road development £ Little finance as most new planting or works via voluntary assistance**
- **Speed Limit project £ Little finance as most gained from S106**
- **Laptops/Tablets for Councillors £?**
- **High street Christmas Lights £?**

Laptops/Tablets being purchased, if agreed, this year if funds allowed

Lower priority

- **Updating the room décor at the Steyning Centre £?**
- **CCTV installation £?**
- **Water fountain installations £?**
- **Interactive white boards £?**

Left for later years

- **Streetlights change to LED**
- **Saxon room windows**
- **Further LED installation**
- **Further Solar Panel installation**

ITEM 7.2

Section 3 - External Auditor Report and Certificate 2018/19

In respect of **STEYNING PARISH COUNCIL**

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 as Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2. External auditor report 2018/19

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

The Council have answered "No" to Assertions 1, 2, 3, 5 and 7 in the Annual Governance Statement. This relates to the following areas:

- Maintaining effective financial management during the year

- Monitoring and maintaining a detailed budgetary process

- Internal Controls not being reviewed or followed

- Risk assessment procedures not being undertaken annually as required

- Implementing points raised in internal and external audit reports

The Council accepted that they had inadequate contract management with particular regard to street cleaning, bin emptying and grass cutting.

Following this the Council began to discuss budgetary analysis, procedure and requirements for the financial year 2020/2021 in September 2019 with a budget setting timeline which ended in January 2020 with a Full Council agreement on final 2020/21 budget precept request based on F&GP recommendations.

Regarding the street cleaning and bin emptying contract management, tendering for a new street cleaning contract was successfully concluded in March 2020 with the new contract to coincide with the expiry of the previous contract. SPC employed a new contractor from three tenders submitted and after due process.

For the grass cutting contract management, this contract was also up for tender for the next three-year period from April 2020 and again, after due process and having discussed the six tender documents submitted, the working party made recommendation to the F&GP Committee and then to Full Council to appoint the same contractor for the next three years since the Clerk's officer worked very hard to build better relations and communication with the grass cutting contractor at the end of the 2018/19 financial year.

Sections 1 and 2 of the Annual Governance and Accountability Return were approved after the start of the period for electors' rights which is contrary to Regulation 12(3), Part 4 of the Audit and Account Regulations 2015.

The council approved the final accounting statements after 30 June which does not comply with the Accounts and Audit Regulations 2015.

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

The Council should consider whether the significant expenditure in the year suggests that an increase in the value of Box 9 of Section 2 of the Annual Governance and Accountability Return is required for 2019/20 as significant expenditure has not resulted in an increase in the current year.

The Internal Auditor has answered "Yes" to all responses despite the Council answering "No" to 5 of the 8 assertions in the Annual Governance Statement and having accepted there were some deficiencies in the year. We report on Sections 1 and 2 of the Return rather than the Annual internal Audit Report and are satisfied that these have been prepared correctly subject to other points raised by us in this report.

3. External auditor certificate 2018/19

We 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 2019.

External Auditor Name MOORE

External Auditor Signature Moore

Date 26/11/2020

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual Governance and Accountability Return 2018/19 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:**
  - **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 2018/19

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 2019.**
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):
   - the Annual Governance and Accountability Return Sections 1 and 2, together with
   - a bank reconciliation as at 31 March 2019
   - 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 2018/19

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 review and is able to give an opinion on the limited assurance review, the Annual Governance and Accountability **Section1, 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 2019 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 2018/19**, approved and signed, page 4
- **Section 2 - Accounting Statements 2018/19**, approved and signed, page 5

Not later than 30 September 2019 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 & 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 2018/19

- 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 (i.e. no empty highlighted boxes), 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 Annual Governance and Accountability Return 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 prior to approving the annual governance statement and before approving 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).
- 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 2018) equals the balance brought forward in the current year (Box 1 of 2019).
- 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 2019.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No	
All sections	Have all highlighted boxes have been completed?	✓		
	Has all additional information requested, including **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓		
Section 1	For any statement to which the response is 'no', is an explanation provided?	✓		N/A
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 provided?	✓		
	Has the bank reconciliation as at **31 March 2019** been reconciled to Box 8?	✓		
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.	✓		N/A

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

Annual Internal Audit Report 2018/19

Steyning 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 2019.

The internal audit for 2018/19 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.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. *("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)*			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓

	Yes	No	Not applicable
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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: 03/12/2018 04/06/2019

Name of person who carried out the internal audit: Mark Mulberry BA(Hons) FCCA CTA

Signature of person who carried out the internal audit: M Mulberry

Date: 04/06/2019

*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 2018/19

We acknowledge as the members of:

Steyning Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2019, 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.		✓	*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.		✓	*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
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.		✓	*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
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.	✓		*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
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.		✓	*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		*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.*
7. We took appropriate action on all matters raised in reports from internal and external audit.		✓	*responded to matters brought to its attention by internal and external audit.*
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.	✓		*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*

	Yes	No	N/A	
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.			✓	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*

*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 should be published with the Annual Governance Statement.

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

11/02/2020

and recorded as minute reference:

F&GP/19/109.5

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

Chairman R Goldsmith

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

www.steyning.gov.uk

Section 2 – Accounting Statements 2018/19 for

Steyning Parish Council

	Year ending		Notes and guidance
	31 March 2018 £	31 March 2019 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	180,095	196,618	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	244,523	248,489	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	98,250	205,155	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	110,567	121,956	*Total expenditure or payments made to and on behalf of all employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and employment expenses.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	215,683	351,970	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	196,618	176,336	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).*

8. Total value of cash and short term investments	247,336	200,372	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	2,649,115	2,649,115	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

	Yes	No	
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)			*The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.*
		✓	*N.B. The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 2019 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 04/06/2019

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

11/02/2020

as recorded in minute reference:

F&GP/19/109.5

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

ITEM 7.2

Section 3 - External Auditor Report and Certificate 2018/19

In respect of **STEYNING PARISH COUNCIL**

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 as Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2019; 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 the accordance with guidance issued by the National Audit Office (NAO) on behalf of the Controller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with the International Standards on Auditing (UK and Ireland) and **does not** provide the same level of assurance that such an audit would do.

2. External auditor report 2018/19

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

The Council have answered "No" to Assertions 1, 2, 3, 5 and 7 in the Annual Governance Statement. This relates to the following areas:

- Maintaining effective financial management during the year

- Monitoring and maintaining a detailed budgetary process

- Internal Controls not being reviewed or followed

- Risk assessment procedures not being undertaken annually as required

- Implementing points raised in internal and external audit reports

The Council accepted that they had inadequate contract management with particular regard to street cleaning, bin emptying and grass cutting.

Following this the Council began to discuss budgetary analysis, procedure and requirements for the financial year 2020/2021 in September 2019 with a budget setting timeline which ended in January 2020 with a Full Council agreement on final 2020/21 budget precept request based on F&GP recommendations.

Regarding the street cleaning and bin emptying contract management, tendering for a new street cleaning contract was successfully concluded in March 2020 with the new contract to coincide with the expiry of the previous contract. SPC employed a new contractor from three tenders submitted and after due process.

For the grass cutting contract management, this contract was also up for tender for the next three-year period from April 2020 and again, after due process and having discussed the six tender documents submitted, the working party made recommendation to the F&GP Committee and then to Full Council to appoint the same contractor for the next three years since the Clerk's officer worked very hard to build better relations and communication with the grass cutting contractor at the end of the 2018/19 financial year.

Sections 1 and 2 of the Annual Governance and Accountability Return were approved after the start of the period for electors' rights which is contrary to Regulation 12(3), Part 4 of the Audit and Account Regulations 2015.

The council approved the final accounting statements after 30 June which does not comply with the Accounts and Audit Regulations 2015.

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

The Council should consider whether the significant expenditure in the year suggests that an increase in the value of Box 9 of Section 2 of the Annual Governance and Accountability Return is required for 2019/20 as significant expenditure has not resulted in an increase in the current year.

The Internal Auditor has answered "Yes" to all responses despite the Council answering "No" to 5 of the 8 assertions in the Annual Governance Statement and having accepted there were some deficiencies in the year. We report on Sections 1 and 2 of the Return rather than the Annual internal Audit Report and are satisfied that these have been prepared correctly subject to other points raised by us in this report.

3. External auditor certificate 2018/19

We 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 2019.

External Auditor Name MOORE

External Auditor Signature Moore

Date 26/11/2020

*Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2018/19 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

	Item required.	Included Y/N or response
1.	State the basis of accounts – Income and Expenditure (I&E) **or** Receipts and Payments (R&P)	I & E Y
2.	Bank reconciliation (N.B. a pro-forma document is available online).	✓ Y
3.	Explanations of significant variances: For boxes 2 – 10 in the Accounting Statements, where the 2019 figure is 15% greater than, or 15% less than, the 2018 figure **unless** the variance is less than £500	✓ Y
4.	A reconciliation between boxes 7 and 8 – this must be quantified.	✓ Y
5.	An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	~~N/A~~ ✓ Y
6.	An explanation of any 'No' answers in the Annual Internal Audit Report.	N/A N
7.	An explanation of the level of reserves held if more than twice the total income of the Authority.	N/A N
8.	Whether you use the general power of competence.	NO N
9.	The dates for the period for the exercise of public rights.	10 June to 19 July Y
10.	This sheet, duly completed	✓ Y

Explanation as to the No's in the Section 1 Governance statement – Steyning Parish Council 2019/20

The F&GP Committee agreed the following:-

1 *Approves, authorises and requires the Chairman to sign the 2018/2019 AGC provided there is a tick in the "no" boxes for 1, 2, 3, 5 and 7 in Section 1; the "no's being on the grounds of:-*

a. *Inadequate contract management with particular regard to*
   i. *Street cleaning*
   ii. *Bin emptying; and*
   iii. *Grass cutting*

and

b. *Decision-making and implementation with particular regard to the 2018/2019 budget (and the precept based thereon)*

and

2 *Directs the Clerk and councillors to treat the draft V6 letter addressed to the auditors and its six schedules as confidential briefing papers which informed the decision at 1 above and so directs the Clerk to retain them as SPC confidential records with liberty for any Councillors or Clerk or Deputy Clerk to lodge a dissenting document.*

Signed Chairman .... *Date* 14th Feb 2020.

Signed Clerk .... *Date* 14th Feb 2020.

Explanation as to variances above 15% on the Accounts statement - Steyning Parish Council 2018/19

	31/03/2018 £	31/03/2019 £	Variance	Percentage variance	Explanation
1. Balance brought forward	180,095	196,618	Not applicable	Not applicable	Not applicable
2. (+) Precept or rates and Levies	244,523	248,489	3,966	2%	Not applicable
3. (+) Total other receipts	98,250	205,155	106,905	109%	**Last year was a very successful one in terms of achieving successful grant applications and donations - As follows 1. Donations from Wilson memorial Trust for playground developments totalled - £75,194, 2. Cil monies £6,246, 3. Crowd funding donations for welcome sign £2,700, 4. S106 monies £12,793, 5. Locality funding for Neighbourhood plan £9,000. There were several other small donations but these alone Total - £105,932.53**
4. (-) Staff Receipts	110,567	121,956	11,389	10%	Not applicable
5. (-) Loan interest / capital repayments	-	-	-	0%	Not applicable
6. (-) All other payments	215,683	351,970	136,287	63%	**The substantial increase in expenditure is in the main due to three play facility installations. - A renewed Childrens play area costing net £52,696 to 'Creative play', plus an Adult exercise area costing net £48,496 to the 'Great Outdoor Gym Company' and also a upgrading of a basketball court costing net £24,680 to 'Playdale'. Total of these three projects equaling net £125,872**
7. (=) Balance carried forward	196,618	176,336	- 20,282	Not applicable	Not applicable
8. Total value of cash and short term investments	247,336	200,372	- 46,964	-19%	Not applicable
9. Total borrowings	2,649,115	2,649,115	-	0%	Not applicable

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 **Section1, 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 **the dates set for the period for the exercise of public rights**, been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the authority's approval of the accounting statements been confirmed by the signature of the Chairman of the approval meeting?	✓	
	Has an explanation of significant variations from last year to this year been published?	✓	
	Has the bank reconciliation as at **31 March 2020** been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? **NB:** do not send trust accounting statements unless requested.		

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

Annual Internal Audit Report 2019/20

Steyning 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.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. IF the authority certified itself as exempt from a limited assurance review in 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")*			✓
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.		✓	

M. **(For local councils only)**	Yes	No	Not applicable
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

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

04/11/19 24/04/20

Name of person who carried out the internal audit

ANDY BEAMS

Signature of person who carried out the internal audit

ABeams

Date 24/04/20

*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:

Steyning Parish Council

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

	Agreed			
	Yes	No*	N/A	*'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.	✓			*prepared its accounting statements in accordance with the Accounts and Audit Regulations.*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
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.	✓			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
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.	✓			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
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.	✓			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓			*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.*
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓			*responded to matters brought to its attention by internal and external audit.*
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.	✓			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
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	*has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.*
			✓	

*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:

15/06/20

and recorded as minute reference:

23.1 (i)

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

Chairman

Clerk

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

www.steyningpc.gov.uk.

Section 2 – Accounting Statements 2019/20 for

Steyning Parish Council

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	196,618	176,336	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	248,489	254,680	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	205,155	112,452	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	121,956	128,209	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	351,970	249,065	*Total expenditure or payments as recorded in the cash-book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	176,336	166,194	*Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6)*
8. Total value of cash and short term investments	200,372	188,061	*The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long term investments and assets	2,649,115	2,649,115	*The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	*The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.*
		✓	*N.B. The figures in the accounting statements above do not include any Trust transactions.*

I certify that for the year ended 31 March 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 04/06/20

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

15/06/20

as recorded in minute reference:

23.1 (ii)

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

Section 3 – External Auditor Report and Certificate 2019/20

In respect of Steyning Parish Council

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

External Auditor Signature Date

*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)

Additional information to be submitted with Part 3 AGAR

Basic and Intermediate levels

Item required.		Included Y/N or response
1.	State the basis of accounts – Income and Expenditure (I&E) **or** Receipts and Payments (R&P)	I&E
2.	Bank reconciliation	Y
3.	Explanations of significant variances: For boxes 2 – 10 in the Accounting Statements, where the 2020 figure is 15% greater than, or 15% less than, the 2019 figure **unless** the variance is less than £500	Y
4.	A reconciliation between boxes 7 and 8 – this must be quantified.	Y
5.	An explanation of any 'No' answers in Section 1 (Annual Governance Statement)	N/A
6.	An explanation of any 'No' answers in the Annual Internal Audit Report.	Y
7.	An explanation of the level of reserves held if more than twice the precept of the Authority.	N/A
8.	Whether you use the general power of competence.	N
9.	The dates for the period for the exercise of public rights	Y
10.	This sheet, duly completed	Y

Dated 4th June 2020

Explanation as to variance above 15% on the Accounts statement for Box numbers 4 and 6.

This years variance in box 3 Total Receipts - (a reduction of 45% on last year – from £205,155 to £112,452) is due to the gaining of grants and donations in 2018/2019 from various other sources to enable Council to spend money renewing two playgrounds and to install a new outdoor adult exercise/ fitness facility.

Total additional monies gained last year 2018/19 equalled £105,932.53

This year's donations and grants received totalled £13,164 which accounts almost entirely for the variance seen.

Likewise, the variance in box 6 – Total other payments, is due to the difference in payments made for the projects (noted above) which were funded by the additional grants and donations. The total cost of these three projects was £125,872.

The variance this year in box 6 therefore is from £351,970 to £249,049 which equals a 29% reduction

Explanation as to the 'No' at box L on page 3 – 'Internal control objectives' of the 2018/19 AGAR.

The 2018/19 AGAR approval by SPC was long-delayed and thus the notice of public rights was also delayed. This was because councillors had significant concerns about the 2018/19 AGAR. They needed evidential documents from the Clerk's office which were delayed with the result that the 2018/2019 was not signed off – and then with caveats- until 11 February 2020. It was lodged on 14 February 2020.

There remain questions raised by the external auditors on 3 March 2020 with the first draft of the response prepared by the Clerk produced to the F and GP Committee on 12 May 2020

Smaller authority name: **Steyning Parish Council**

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

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2020

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

NOTICE	NOTES
1. Date of announcement **16th June 2020**	(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below
2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review. **Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2020, these documents will be available on reasonable notice by application to:**	
(b) John Fullbrook - The Clerk **Steyning Parish Council** **Fletchers Croft, BN44 3XZ**	(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts
commencing on (c) **Thursday 18th June 2020**	(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and at least 30 working days before the date appointed in (d) below
and ending on (d) **Friday 31st July 2020**	(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.
3. Local government electors and their representatives also have: • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.	
4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is: **Moore (Ref RD/hd)** **Rutland House, Minerva Business Park, Lynch Wood, Peterborough** **PE2 6PZ**	
5. This announcement is made by (e) John Fullbrook – Steyning Parish Clerk	(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority

ITEM 7.1.

MULBERRY & CO

Chartered Certified Accountants
Registered Auditors
& Chartered Tax Advisors

9 Pound Lane
Godalming
Surrey, GU7 1BX

Our Ref:

Mr J Fulbrook
Steyning Parish Council
The Steyning Centre
Fletchers Croft
Steyning
West Sussex
BN44 3XZ

23 October 2020

Dear John

Re: Steyning Parish Council
Internal Audit Year Ended 31st March 2021

Executive Summary

Following completion of our interim internal audit on 23 October 2020 we enclose our report for your kind attention and presentation to the council. The audit was conducted remotely in accordance with current practices and guidelines and testing was risk based. The council was provided a list of items in the plan to prepare in advance and from this we selected further items to sample. 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.**

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

- Review of the accounting system and financial reporting package
- Review of the Financial Regulations and Standing Orders
- Review of the risk assessments and insurance
- Review of the budgeting process
- Review of salaries
- Review of fixed asset register

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

The Clerk is experienced, and it is clear the council takes governance, policies and procedures very seriously. Whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

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

Regulation

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

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

The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

Independence and competence

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

Your auditor has over 30 years' experience in the financial sector with the last 10 years specialising in local government.

Engagement letter

An engagement letter was issued in September 2020 covering the 2020/21 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council in September 2020 under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the Annual Governance and Accountability Return (AGAR).

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

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

A. BOOKS OF ACCOUNT (INTERIM AUDIT)

Internal audit requirement

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

The council continues to use RBS as a day to day accounting package. This is a tried and tested industry specific package and I make no recommendation to change. The system is used regularly to report on and record the financial transactions of the council.

The information requested for the remote audit was provided in full, and my audit testing showed that these documents were well organised, clear and easy to follow. A review of meeting agendas show sufficient financial information is provided at committee and council meetings to support council decisions. I make no recommendation to change this system.

The council is not VAT registered. VAT reclaims are completed on a quarterly basis. The last VAT reclaim was for the period to the end of June 2020 and showed a refund position of £4,353.41. The council is up to date with its postings.

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

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

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

Internal audit requirement

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

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

Due to the extended deadlines for this year, the external auditors report and notice of conclusion of audit for 2019/20 have not yet been returned by the external auditor. There is evidence within the minutes of the Finance & general Purposes Committee of review of the internal audit report.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign "Acceptance of Office" forms and the web site shows the Register of Disclosable Pecuniary Interests for each councillor alongside their contact information.

Confirm that the council is compliant with the relevant transparency code

The council is required by law to follow the Local Government Transparency Code 2015. A review of the council website shows that the council is following the code through the publication of all the required information in a clear and transparent way. I note the addition of the staff organisational chart and pay multiple which were missing at the date of the last audit.

Confirm that the council is compliant with GDPR

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

The council has a Privacy Notice, Data Protection Policy and Subject Access Request Policy on its website. All of which have been reviewed and adopted since May 2020. It is clear the council takes its responsibilities seriously and has made every effort to comply with the legislation.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure, and a diary of meetings is published on the council website. The council has a scheme of delegation which was last reviewed by council in October 2020.

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

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

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

Draft minutes are routinely uploaded to the council website and subsequently replaced by final versions 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 latest NALC model. They were last reviewed and adopted by council in May 2020. The council website also includes details of the legislative changes made under The Local Authorities and Police and Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020.

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

Financial regulations are based on the latest NALC model. They were last reviewed and adopted by council in May 2020. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

The council is performing a monthly bank reconciliation for each account. These are reported to council along with deatilas of

To approve list of payments for September 2020 6.2 To agree Income & Expenditure reports for September 2020

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

- The council for all items over £5,000
- prior approval by delegated committee for items - £1,000 to £5,000
- Clerk can order goods and services before speaking with Chairman but making Chairman of committee or Finance & General Purposes aware of this decision for items - £500 - £1,000
- Clerk has authority to spend within the budget heading for items - £0 - £500.

It was noted that the emergency authorisation level for the Clerk is £1,000.

Receipts and payments are reported to the Finance & general Purposes Committee along with updated income and expenditure reports, and these are reported in the minutes.

I checked a sample of payments randomly chosen from the list presented to the October meeting. Copies of invoices were provided and confirmed to amounts authorised.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.32 per elector.
The council has no section 137 expenditure.

Confirm that checks of the accounts are made by a councillor.
The system noted above details internal review takes place. I am under no doubt that council properly approves expenditure.

At the interim audit date, 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. I am therefore 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 AUDIT)

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

The council has a risk assessment, which includes risk management and financial controls and procedures. The minutes of the Finance & General Purposes Committee meeting in October 2020 show this was updated and adopted.

The council has a valid insurance policy in place with AXA. This is a long-term agreement which expires in August 2020. The policy includes Public Liability and Employers Liability cover of £10 million and a Fidelity Guarantee (Employee Dishonesty) cover of £150,000. Based on the balances held by the council, **I recommend the Fidelity Guarantee level is reviewed to cover the maximum balances held during the year.**

At the interim audit date, I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these" has been met

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

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

I confirmed that the 2020-21 budget and precept setting process is about to commence. A timetable for the process was agreed at the Finance & General Purposes Committee meeting in October, with the precept scheduled to be agreed by council in January 2021.

I have confirmed that in accordance with Financial Regulations, regular reporting of budget against expenditure is carried out and reviewed and this is documented in the minutes of meetings.

At the interim audit date, a review of the council's budget (as at the end of August) showed income as 42.1% of budget (with the second half of the precept yet to be received) and expenditure as 25.2% of budget.

At the interim audit date, 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)

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

Apart from the precept, the council's other income sources are from the hire of the Steyning Centre, allotment fees, grants and CIL/s.106 income.

The precept accounts for approximately 75% of the council's budgeted income. The council conducted a thorough review of their projected year0end budget at the Finance & General Purposes Committee meeting in October, and due to a reduction in spending and receipt of a grant for £10,000 from the District Council, have mitigated much of the impact of Covid-19 on the reduced income form the Steyning Centre.

It is clear the council is keeping under close review their financial positions, and at the interim audit date, I am of the opinion that the control objective of "Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for" has been met.

F. PETTY CASH (INTERIM AUDIT)

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

The council has a petty cash float of £30. This is used for incidental expenses and is reconciled on a quarterly basis. A review of the information provided for the interim audit show copies of receipts match the written records.

At the interim audit date, 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 AND FINAL AUDIT)

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

The council uses an external company to process payroll. Payments are made by the council and approved in the same way as other expenditure. A review of the payroll summaries and payslips provided for the interim audit show PAYE and NI deductions have been correctly calculated.

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

H. ASSETS AND INVESTMENTS (INTERIM AND FINAL AUDIT)

Internal audit requirement
Asset and investments registers were complete and accurate and properly maintained.

The council has a detailed fixed asset register in place in Excel format, which includes cost/proxy cost and insurance values. Assets are correctly stated at historic or proxy cost. A review of the asset register was compared with the insurance documents and appear consistent with the detail on the insurance schedule. and appeared to be consistent.

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

I. BANK AND CASH (INTERIM AND FINAL AUDIT)

Internal audit requirement

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

At the interim audit date, the sample reconciliations were reviewed for each bank account and there were no errors identified.

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

J. YEAR END ACCOUNTS (FINAL AUDIT)

Internal audit requirement

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

To be reviewed at the year end.

K. LIMITED ASSURANCE REVIEW (FINAL AUDIT)

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2019/20 AGAR tick "not covered")

The council did not declare itself exempt from a limited assurance review in 2019/20.

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

Internal audit requirement

The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Due to the Covid 19 outbreak, the statutory deadlines were changed as follows:

The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020 (SI 2020/404) amended the deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor must be published from 30 September 2020 to 30 November 2020.

This means that draft accounts must be approved by 31 August 2020 at the latest. However, they may be approved earlier, and we encouraged councils to do so wherever possible, to help manage overall pressure on audit firms towards the end of the year.

Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July. Under the new regulations there is no requirement for a common period for the exercise of public rights. Smaller authorities are still required to set a period for this purpose, but the only requirement is that the 30 working day period for the exercise of public rights should start on or before the first working day of September, i.e. on or before 1 September 2020.

Authorities must publish the dates of their public inspection period, and given the removal of the common inspection period and extension of the overall deadlines for this year, it is recommended that all authorities provide public notice on their websites when the public inspection period would usually commence, explaining why they are departing from normal practice for 2019/20 accounts.

The regulations implementing these measures were laid on 7 April and came into force on 30 April 2020.

I confirmed 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	2019/20 Actual	2020/21 Proposed
Date Inspection Notice Issued	16 June 2020	To be reviewed at year end
Inspection period begins	18 June 2020	To be reviewed at year end
Inspection period ends	31 July 2020	To be reviewed at year end
Correct length	Yes	To be reviewed at year end
Common period included?	n/a	To be reviewed at year end

I am satisfied the requirements of this control objective were met for 2019-20, and assertion 4 on the annual governance statement can therefore be signed off by the council.

I am of the opinion the control objective of "The authority has demonstrated that during summer 2020 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations" has been met.

M. TRUSTEESHIP (INTERIM AUDIT)

Internal audit requirement

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

The council has no trusts.

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

Yours sincerely

Andy Beams
For Mulberry & Co

The Community Infrastructure Levy
Steyning Parish Council Report – 2020/21

Guidance on Parish Council's responsibilities include the following.

(i) Spending the CIL you receive (the neighbourhood portion) in line with the CIL regulations - to support the development of your area, or any part of that area, by funding:
   (a) the provision, improvement, replacement, operation or maintenance of infrastructure; or
   (b) anything else that is concerned with addressing the demands that development places on an area

(ii) Spending the CIL within 5 years of receipt.

(iii) Producing and publishing an annual report on any CIL received in a financial year

The previous year's receipts (£2,694.86) have not been allocated as yet.

BALANCE SHEET FOR YEAR 2020/21 - To December '20

Balance from previous period	**2,694.86**
{To be spent by September 2024}	
Income in this period from HDC	**0**
Income in this period from SDNP	**2,339.12**
{Received – 16th July '20 / to be spent by June 2025}	
TOTAL CIL MONIES AVAILABLE - INCOME	**5,033.98**
	…………………………………………………………………
Projects this Year using CIL funding –	
Nothing allocated	**0**
TOTAL CIL MONIES USED IN THIS YEAR TO MARCH 31st, 2021	**0**
BALANCE (Monies carried forward to next year 20/21)	**?**
S106 Monies also available @ October 2020	**£27,819.54**
{See Appendices 2 for details}	

Appendix 1 – Guide to Spending S106 Monies

There are useful explanations of s106 finance management here
https://www.eastcambs.gov.uk/finance/section-106-grant-funding
and here
https://www.e-lindsey.gov.uk/media/10014/Section-106-Contributions-Facts-and-Questions/pdf/Section_106_Contributions_Facts_and_Questions.pdf

1. *"… The funding must be spent on facilities that can be demonstrated to be required because of the new development taking place….*

2. *…..Projects supported are necessary, viable, will deliver the required social and community benefits, and will be well managed*."

3. "*….It is important to note that S106 monies may therefore only be spent on facilities where the new development has, **at least in part,** contributed to the need for the facilities. S106 funding is available **for capital projects** only. Revenue funding towards on-going running costs is not available*. …"

4. *"… S106 payments relate directly to the development with which they are associated, and can only be spent as specified in the S106 agreement agreed by all relevant parties"…*

5. *"… Payments cannot be spent on alternative works unless the developer agrees. This however is very rare because the original agreement was to mitigate against the effects of the development and removing parts of it or altering it could mean the mitigation will not happen. Section 106 agreements should not be used to resolve existing problems elsewhere unless specified in the S106 agreement. The important principle is that the S106 contribution must meet the needs of the development proposed, and not be spent on making good a pre-existing deficiency. For example, a S106 contribution may be agreed to fund a new playground if a playground is made necessary by the development. The money can only be used to refurbish an existing playground nearby if it's agreed with the developer and specified in the S106 agreement."…*

UNSPENT SECTION 106 FUNDS
STEYNING PC
OCTOBER 2020

App No	Address	Parish	Type	Deed Date	Clause	Definition	Potential	Received	Receipt Date	Spend By	Spent	Balance	Allocated	Unallocated	Commenced?	Allocated To:
DC/08/1010	Land East of New House, Tanyard Lane, Steyning, BN44	Steyning PC	Community Facilities - HDC:91005	22/06/2010	1	NO SPENDING DEADLINE IN AGREEMENT. Community facility based facilities in the parish of Steyning	2,930.00	2,930.00	25/06/2010		2,430.00	500.00	500.00	0.00	Under Construction	Steyning Festival Electricity connection
DC/08/2030	Land at the rear of Broomfields, Bramley & Elmside, Goring Road, Steyning, BN44 3GF	Steyning PC	Community Facilities - HDC:91005	14/06/2010	1	NO SPENDING DEADLINE IN AGREEMENT Provision/improvement of community/leisure facilities in or benefitting the parish council areas of Steyning.	6,510.00	6,510.00	05/07/2010		3,765.35	2,744.65	2,744.65	0.00	Finished	Steyning Festival Water Connection (POP)

DC/05/0718	Chanctondown Poultry Farm, Horsham Road, Steyning, West Sussex	Steyning PC	Sustainable Transport - WSCC:93006	05/08/2005	1	NO SPENDING DEADLINE IN AGREEMENT 23,400 to be used solely towards the projects: means projects which promote accessibility to and from the Red Land by sustainable modes of transport. 12,000 -Transport Links Contribution to be used solely by Steyning Parish Council to improve public transport and/or pedestrian links between the Application Site and Steyning	35,400.00	40,150.38	27/12/2007		20,838.00	19,312.38	0.00	19,312.38	Under Construction	
DC/05/1613	The Firs, Jarvis Lane, Steyning, West Sussex, BN44 3GL	Steyning PC	Sustainable Transport - WSCC:93006	14/11/2005	1	ALLOCATED BY WSCC TO ACCESSIBILITY IMPROVEMENTS OF DROPPED CROSSINGS WITHIN 1KM OF DEVELOPMENT - (SCHEME STATUS - PROGRAMMED) For the provision of road signage and markings immediately to the east of the site entrance in Jarvis Lane	1,380.00	1,380.00	30/11/2005		0.00	1,380.00	1,380.00	0.00	Finished	Dropped kerbs within 1km of the relevant development
DC/06/1258	99 High Street, Steyning,, West Sussex, BN44 3RE	Steyning PC	Sustainable Transport - WSCC:93006	23/07/2007	2	NO SPENDING DEADLINE IN AGREEMENT For a scheme which will improve access between the site and local amenities (to include housing, jobs, shops, schools, leisure and other services) which may include a scheme or schemes identified in the document entitled 'Highways and Transport Proposed Schemes to be progressed if Developer Funding is secured.	3,510.00	3,510.00	27/07/2007		1,463.00	2,047.00	0.00	2,047.00	Not Started	
DC/06/1633	Elmside Cottage, 25 Goring Road, Steyning, West Sussex, BN44 3GF	Steyning PC	Sustainable Transport - WSCC:93006	26/01/2007	2	NO SPENDING DEADLINE IN AGREEMENT Solely on the Scheme: Scheme: a scheme which will improve access between the Application Site and local amenities (to include housing, jobs, schools, leisure and other services) which may include a scheme or schemes identified in the document entitled 'Highways and Transport Proposed Schemes to be progressed if Developer Funding is secured'.	1,625.00	1,725.16	07/10/2009		1,625.00	100.16	0.00	100.16	Under Construction	
DC/07/1434	34 Church Street, Steyning, West Sussex, BN44 3YB	Steyning PC	Sustainable Transport - WSCC:93006	05/12/2007	2	10 YEAR SPENDING DEADLINE FROM COMPLETION OF DEVELOPMENT For a scheme which will improve access between the site and local amenities (to include housing, jobs, shops, schools, leisure and other services) which may include a scheme or schemes identified in the document entitled 'Highways and Transport Proposed Schemes to be progressed if Developer Funding is secured.' NB. FOLLOWING RENEWAL OF THIS EXPIRED PERMISSION UNDER REFERENCE DC/10/1585, OFFICER ADVISED NEW OWNERS IN WRITING THAT REQUIREMENT FOR A S106 AGREEMENT (C10) HAD BEEN DISCHARGED BY THAT DRAWN UP AGAINST DC/07/1474.	1,560.00	1,560.00	10/04/2008		0.00	1,560.00	0.00	1,560.00	Not Started	

UNSPENT SECTION 106 FUNDS
STEYNING PC
OCTOBER 2020

App No	Address	Parish	Type	Deed Date	Clause	Definition	Potential	Received	Receipt Date	Spend By	Spent	Balance	Allocated	Unallocated	Commenced?	Allocated To:
DC/08/2030	Land at the rear of Broomfields, Bramley & Elmside, Goring Road, Steyning, BN44 3GF	Steyning PC	Sustainable Transport - WSCC:93006	14/06/2010	2	NO SPENDING DEADLINE IN AGREEMENT. A scheme which will improve access between the site and local amenities which may include a scheme or schemes identified in the document entitled 'Highways and Transport Proposed Schemes to be progressed if Developer Funding is secured'.	4,800.00	4,800.00	05/07/2010		0.00	4,800.00	0.00	4,800.00	Finished	
DC/09/1777	Elmside, 25 Goring Road, Steyning, BN44 3GF	Steyning PC	Sustainable Transport - WSCC:93006	01/09/2011	3	ALLOCATED BY WSCC TO SCHOOL SAFETY ZONE - STEYNING - (SCHEME STATUS - PROGRAMMED) NO SPENDING DEADLINE IN AGREEMENT Towards a transport infrastructure scheme which will improve access between the Land and local amenities (to include housing, jobs, shops, schools, leisure and other services) which may include a scheme or schemes identified in the document entitled 'Highways and Transport Proposed Schemes to be progressed if Developer Funding is secured'.	1,680.00	1,680.00	02/09/2011		0.00	1,680.00	1,680.00	0.00	Finished	School Safety Zone Steyning
DC/10/2201	Tanyard Lane, Steyning, West Sussex, BN44 3RJ	Steyning PC	Sustainable Transport - WSCC:93006	01/06/2011	2	ALLOCATED BY WSCC TO SCHOOL SAFETY ZONE - STEYNING - (SCHEME STATUS - PROGRAMMED) NO SPENDING DEADLINE IN AGREEMENT Towards a transport infrastructure scheme which will improve access between the Land and local amenities (to include housing, jobs, shops, schools, leisure and other services) which may include a scheme or schemes identified in the document entitled 'Highways and Transport Proposed Schemes to be progressed if Developer Funding is secured'.	129.00	129.00	06/06/2011		0.00	129.00	129.00	0.00	Under Construction	School Safety Zone Steyning

Allocation	Potential	Collected	Allocated	Spent	Available
Children&Young Peoples Servs(Education)-WSCC:93002	0.00	4,954.00	792.00	4,162.00	792.00
Community Facilities - HDC:91005	11,463.00	51,085.34	3,244.65	47,840.69	3,244.65
Fire & Rescue - WSCC:93004	620.00	1,165.00	0.00	1,165.00	0.00
Libraries - WSCC:93001	1,326.00	0.00	0.00	0.00	0.00
Local Recycling Facilities - HDC:91006	198.00	765.00	0.00	765.00	0.00
Open Space Sport and Recreation - HDC:91003	1,793.00	6,035.00	0.00	6,035.00	0.00
Sustainable Transport - WSCC:93006	3,570.00	56,494.54	3,189.00	25,486.00	31,008.54
	18,970.00	**120,498.88**	**7,225.65**	**85,453.69**	**35,045.19**