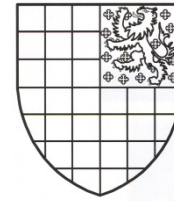


Town Hall
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BN7 2QS



**LEWES
TOWN
COUNCIL**

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✉ info@lewes-tc.gov.uk
🌐 www.lewes-tc.gov.uk

To All Members of Lewes Town Council

A Meeting of **Lewes Town Council** will be held on **Thursday 16th June 2016**,
in the **Council Chamber, Town Hall, Lewes** at **7:30 pm** which you are summoned to attend.

S Brigden, Town Clerk
9th June 2016

AGENDA

1. QUESTION TIME

To consider any questions received regarding items on the agenda for this meeting.

2. MEMBERS' DECLARATIONS OF INTERESTS

To note any declarations of personal or prejudicial interest in items to be considered at this meeting.

3. APOLOGIES FOR ABSENCE

To consider apologies tendered by Members unable to attend the meeting.

4. MAYOR'S ANNOUNCEMENTS

To receive any announcements from the Mayor.

5. MINUTES

To agree Minutes of the Council's meeting held on 12th May 2016.

(attached page 3)

6. WORKING PARTIES & OUTSIDE BODIES

To consider matters arising from working parties; members serving on outside bodies *etc.*

a) *Homes & Workspaces Working Party 13th April 2016*

(minutes attached page 5)

b) *Communications Working party 19th May 2016*

(minutes attached page 7)

c) *Liaison meeting Friends of Lewes 25th May 2016*

(notes attached page 10)

d) *Grants Panel recommendations 1st June 2016*

(report FC001/2016 attached page 13)

e) *Transport Issues Working Party 7th June 2016*

(minutes to follow)

f) *Lewes & Seaford Citizens Advice Bureau*

(oral report by Cllr R Murray – statistics page 15)

7. INTERNAL AUDITOR'S REPORT

To receive the Internal Auditor's final report *iro* year ended 31st March 2016

(attached page 19)

8. ANNUAL RETURN & ACCOUNTS Year ended 31st March 2016

To consider annual accounts and associated information

(report FC002/2016 attached page 48)

9. CORPORATE RISK ASSESSMENT 2015/16

To note the annual risk assessment

(report FC003/2016 attached page 67)

10. RETENTION of INTERNAL AUDITOR

To consider retention of the Internal Auditor for 2015/16

(report FC004/2016 attached page 70)

11. COUNCILLORS INDIVIDUAL DUTIES

To consider changes to allotted duties for individual Members

(report FC005/2016 attached page 71)

12. UPDATE ON MATTERS IN PROGRESS

(Oral report by Town Clerk)

13. NOTICE of ITEMS IN PROSPECT

(Oral report by Town Clerk)

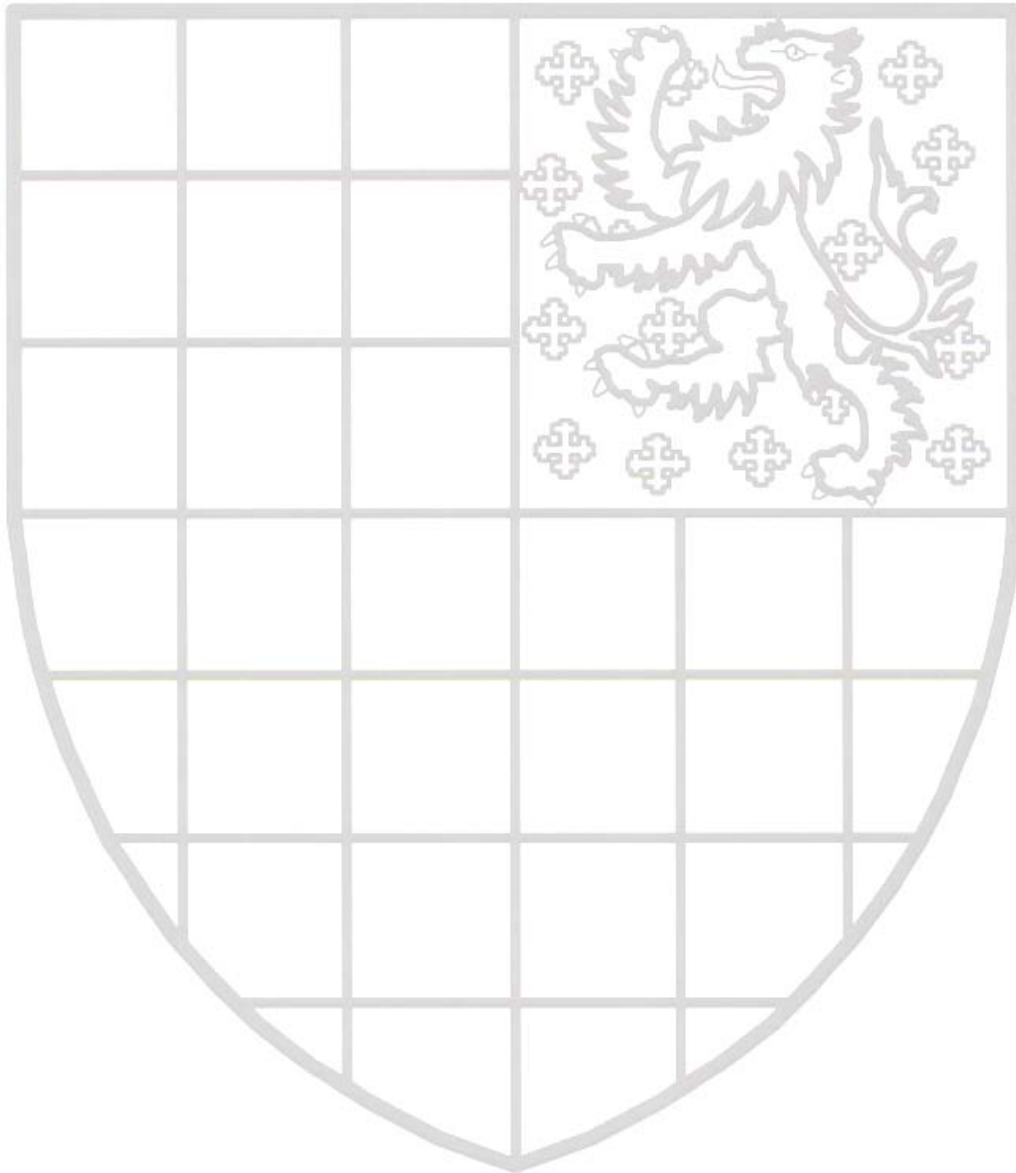
For further information about items on this agenda please contact the Town Clerk at the above address

This agenda and supporting papers can be downloaded from www.lewes-tc.gov.uk

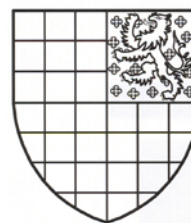
PUBLIC ATTENDANCE: Members of the public have the right, and are welcome, to attend meetings of the Council – questions regarding items on the agenda may be heard at the start of each meeting with the Chairman's consent, subject to time available. Questions or requests to address the Council should, whenever possible, be submitted in writing to the Town Clerk at least 24 hours in advance.

General questions can be raised at our offices between 9am-5pm Mons- Thurs 9am- 4pm on Fridays – when our staff will be pleased to assist.

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MINUTES

Of the **42nd ANNUAL MEETING of Lewes Town Council**,
held on **Thursday 12th May 2016**, in the **Council Chamber, Town Hall, Lewes** at **7:00pm**.

PRESENT Councillors A Ashby; A Barker; Dr A Bolt; R Burrows; S Catlin (Wischhusen); M Chartier; W Elliott; H Jones; J Lamb; Dr G Mayhew; M Milner; R Murray; S Murray; R O'Keeffe; E Watts.

In attendance: S Brigden (*Town Clerk*); Mrs F Garth (*Civic Officer & Asst Town Clerk*); L Symons (*Macebearer*); Canon R Moatt (*Council Chaplain*).

There were 88 guests and civic dignitaries assembled.

The meeting opened with Cllr Susan Murray in the Chair, as outgoing Mayor.

FC2016/01 ELECTION OF MAYOR: Cllr Dr Graham Mayhew was elected as Mayor for the 2016/17 municipal year.

FC2016/02 MAYOR'S DECLARATION OF ACCEPTANCE OF OFFICE: Cllr Dr Mayhew made his declaration of acceptance of the office of Mayor as prescribed by s83(4) of the Local Government Act 1972, before Council and assembled guests, and signed a deed to that effect.

Cllr Dr Mayhew took the chair for the remainder of the meeting

Cllr Dr Mayhew addressed the assembly, thanking his colleagues for the honour of the Mayoralty. He described his long association with the Council since childhood, and previous Mayoralties; his outlook for the Mayoral year. He announced that the organizations he had chosen to support would be the Lewes Railway Land Wildlife Trust; Lewes Priory Trust, and East Sussex Wildlife Rescue & Ambulance Service. He introduced his Mayoress, Mrs Penny Brown, who would support him during the forthcoming year, and the Council's Chaplain: Canon Richard Moatt.

FC2016/03 APOLOGIES FOR ABSENCE: Apologies had been received from Cllrs Makepeace and Rowell, who were on holiday. **It was resolved that:**
FC2016/03.1 The reasons submitted for absence from this meeting are accepted.

FC2016/04 ELECTION OF DEPUTY MAYOR: Cllr Michael Chartier was elected as Deputy Mayor for the 2016/17 municipal year.

FC2016/05 DEPUTY MAYOR'S DECLARATION OF ACCEPTANCE OF OFFICE:
Cllr Chartier made his declaration of acceptance of the office of Deputy Mayor before Council and assembled guests, and signed a deed to that effect. He offered a short speech of thanks for the honour, and introduced his wife, Mrs Monica Chartier; who would support him in her role as Deputy Mayoress.

FC2016/06 VOTE OF THANKS: Cllr Milner proposed the motion (NM001/16) :
"That this Council records its thanks to Cllr Susan Murray, and appreciation for her service to the council and community of Lewes in the office of Mayor during the past year."

He went on to describe Cllr Murray's term as Mayor, and highlighted salient features;

functions, and events she had attended and her work throughout the year to raise money for her chosen good causes – always closely supported by her Consort, Cllr Roger Murray. It was **resolved FC2016/06.1** accordingly.

Cllr Murray replied at length, describing her own view of the past year and adding thanks to all those individuals who had helped throughout her service as Mayor.

FC2016/07 PRESENTATIONS: The outgoing Mayor and her Consort were presented with gifts in recognition of their service in the past year. Cllr Murray then presented a gift to Fiona Garth, the Council's Civic Officer, for her indefatigable work in support of the Mayoralty. Representatives of her sponsored causes were called forward to receive cheques for the money raised on their behalf during her year as Mayor: Lewes Children's Book Group and Transition Town Lewes.

Mr John Agard, a playwright; poet; and children's writer, and recipient (in 2012) of the Queen's Gold Medal for poetry, who had kindly agreed to act as Mayor's Poet during her year in the role then entertained the assembly with one of his works, and received a gift as token of thanks for his support.

The meeting then moved on to deal with items of ordinary business.

FC2016/08 MINUTES: the minutes of the meeting held on 7th April 2016 were received and signed as an accurate record.

FC2016/09 ATTENDANCE RECORD OF COUNCILLORS:
The attendance record of councillors for the previous municipal year was noted. (*copy in minute book*)

FC2016/10 INDIVIDUAL RESPONSIBILITIES of COUNCILLORS 2016/17:

A motion (NM002/16) was proposed, and it was **resolved that:**

FC2016/10.1 The individual responsibilities of Members for the ensuing municipal year shall be as shown in the list (*copy in minute book*) attached to the agenda for the meeting of Council on 12th May 2016.

FC2016/11 APPOINTMENTS OF REPRESENTATIVES TO OUTSIDE BODIES:

A motion (NM003/16) was proposed, and it was **resolved that:**

FC2016/11.1 The Council's representatives on outside bodies, for the ensuing municipal year, shall be as shown in the list (*copy in minute book*) attached to the agenda for the meeting of Council on 12th May 2016.

FC2016/12 BANK SIGNATURE AUTHORITY:

A motion (NM004/16) was proposed, and it was **resolved that:**

FC2016/12.1 The Council approves the authorization of Councillors as signatories to the Council's bank account: as shown in the list (*copy in minute book*) attached to the agenda for the meeting of Council on 12th May 2016.

FC2016/13 COUNCIL MEMBERSHIP OF NATIONAL AND LOCAL ASSOCIATIONS:

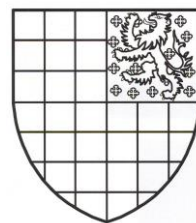
A motion (NM005/16) was proposed, and it was **resolved that:**

FC2016/13.1 The Town Clerk be asked to ensure the Council's continued membership of approved national and local organizations representing Parish and Town Councils.

There being no further business the Mayor closed the meeting and invited all present to join him in attending the Civic Reception in the Assembly Room. *The meeting ended at 8:05pm*

Signed:

Date:



MINUTES

of the meeting of the **Homes & Workspaces Working Party** held on **Wednesday 13th April 2016**, in the **Yarrow Room, Town Hall, Lewes** at **7:00pm**.

PRESENT Cllrs A Ashby; S Catlin; M Chartier; I Makepeace; S Murray and A Rowell

In attendance: S Brigden (*Town Clerk [TC]*)

H&WWP2015/01 ELECTION of CHAIRMAN: There was an equality of votes for two proposed candidates for the chair, and as three Members were absent and it was approaching the end of the municipal year, Cllr S Murray was elected as Chairman of the Working Party for this meeting.

H&WWP2015/02 APOLOGIES FOR ABSENCE: Apologies had been received from Cllr O’Keeffe, who had a prior commitment as Chairman of Lewes District Council. No message had been received from Cllrs Elliott or Milner.

H&WWP2015/03 DECLARATIONS OF INTEREST: There were none.

H&WWP2015/04 QUESTIONS: There were none

H&WWP2015/05 REMIT of the WORKING PARTY: The remit of the working party, as defined by Council was reviewed:

Council meeting 21st January 2016 Minute ref FC2015/96:

Council considered a proposal (NOM 019/2015 – copy in minute book) for a working party to be set up to explore the possibilities for this council in promoting/providing social housing and improved provision of truly affordable housing for local people, and the potential for council to promote and improve the provision of inexpensive industrial and creative work premises which will enhance the commercial and economic viability of the town.

FC2015/96.1 A Working Party be set up to explore the possibilities for Lewes Town Council in promoting/providing social housing and improved provision of truly affordable housing consisting of Cllrs Ashby; Chartier; Elliott; Makepeace; Milner; Murray (S); O’Keeffe and Rowell.

H&WWP2015/06 BUSINESS OF THE MEETING:

1 Members discussed the best way to address the remit of the Working Party, and it was agreed to focus upon Housing to begin.

2 TC reviewed the legal position based upon advice received from Solicitors, in that the Council could provide affordable housing itself only pursuant to the general power of competence, which is not a permanent power (it prevails only for so long as statutory criteria are satisfied and only then until the next ordinary elections). “Provision”, in this regard, could include such areas as:

- the acquisition of housing land or housing units
- grant-aiding registered providers for the provision of different categories of affordable housing
- facilitating other providers through financial assistance or the sale or grant of land
- managing housing accommodation provided directly
- working with other providers to manage
- working with the local housing authority and registered providers over allocations

- financial assistance to prospective tenants e.g. with rent deposits

The Council would not be required to become a registered provider regulated by the Homes & Communities Agency although it would not have access to public grant aid if it were not so registered. It was unlikely that a parish council could satisfy the conditions for registration, as a registered provider was expected to be a body wholly or mainly dedicated to the provision and management of housing, having appropriate expertise and funds. It was also likely that tenants of a registered provider could benefit from a right to acquire or any amended version of the principle of “right to buy”.

A parish council *could* act as an affordable housing provider outside the regulatory framework but must have the financial and administrative capability and capacity properly to acquire, allocate-to and manage/maintain a stock of housing and properly to address its role as a landlord and its relationship with tenants. A Parish Council providing houses would not attract the right to buy or the right to acquire. It would need to work out its relationship with the local housing authority and the housing register, and its relationship with the local planning authority over s106 agreements, neighbourhood planning and the right to build. It was suggested that it would be more advantageous to work with a registered provider which has the established expertise rather than invent a new mechanism.

While the principle of a parish council entering the housing market could be argued as a valid exercise of its powers, a thoroughly researched project should be commissioned if it was to contemplate such an initiative.

3 Members were interested to know if there might be scope to align with Lewes District Council (LDC) in the context of social housing, and it was agreed that the District Head of Housing Services should be invited to the next meeting. It was anticipated that he would be able to elaborate upon the updates to housing legislation currently being considered by Parliament. The status of the LDC ‘49 sites’ programme of development was believed to be under review, following a much-publicized halt to key elements.

4 There were general questions and comments related to:

- the potential to add a “deck” to the railway station car park and provide housing on land thus released (unknown, although understood that Network Rail would be interested to discuss sale);
- the ‘Homes for All’ group charges for agent’s fees (believed too high);
- the structure of Cambridge’s social housing agency (Cllr Catlin to enquire of a personal contact);
- the role of Homelink in housing homeless people (research needed);
- the adequacy of current emergency housing availability (LDC responsibility)

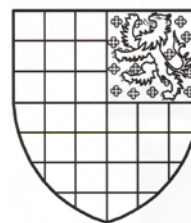
5 With regard to the issue of affordable workspace, members queried the practicality of the ‘live/work’ unit principle, and acknowledged the position understood to prevail at The Printworks; where ground floor units were designed and classified as live/work, but rarely used as intended.

6 A suggestion was made that LDC’s redundant building known as the Turkish baths might be an appropriate home for a ‘FabLab’ – a community fabrication laboratory space containing highly-technical equipment.

H&WWP2015/07 CONCLUSIONS: Members would research areas that appeared to offer opportunities for the Council, and the District Head of Housing services would be invited to the next meeting.

H&WWP2015/08 There being no further business, the Chairman declared the meeting closed, and thanked everyone for their attendance. *The meeting closed at 8:10pm*

Signed date



MINUTES

of the meeting of the **Working Party** formed to consider Communications & public engagement held on **Thursday 19th May 2016**, in the **Yarrow Room, Town Hall, Lewes** at **7:00pm**.

PRESENT Cllrs A Ashby; S Catlin; H Jones; I Makepeace; S Murray; R O’Keeffe; A Rowell and E Watts.

In attendance: S Brigden (*Town Clerk [TC]*).

ComWP2016/01 ELECTION of CHAIRMAN:

Cllr O’Keeffe was elected as Chairman of the Working Party for the 2016/17 municipal year.

ComWP2016/02 APOLOGIES FOR ABSENCE: Apologies had been received from Cllr Elliott, who had an unavoidable work commitment.

ComWP2016/03 DECLARATIONS OF INTEREST: There were none.

ComWP2016/04 QUESTIONS: There were none

ComWP2016/05 REMIT of the WORKING PARTY:

The remit of the working party, as defined by Council was reviewed:

Council meeting 17th December 2015 Minute ref FC2015/82

Council considered a proposal (NOM 017/2015 – copy in minute book) for a working party to be set up to review the council’s public engagement. Its remit, it was suggested, should be to look at all forms of communication between the Council and the public, electronic communication and other forms of written and spoken communications.

The working group should seek advice from experts in the field of public communications where possible and should research examples of good practice from other local government bodies.

ComWP2016/06 BUSINESS OF THE MEETING:

Cllr Catlin again reminded all Members to ensure they were familiar with, and complied with, the Council’s communications policy.

1 A discussion paper had been submitted, which made reference to issues discussed at the Annual Town Meeting and the frequency of these. TC was asked to explain the legal framework surrounding these meetings, and any imperatives arising which might impact upon the Council. It was noted that there were only two decisions that might demand response, and these were technical issues. It was conventional to acknowledge the discussions at an annual meeting by referring any salient points to Council later in the year. There followed some discussion as to the responsibilities of members to engage routinely with their electorate. A Town (parish) meeting could be called at other times, but was subject to the same legal controls as the statutory annual meeting. This was distinct from a general public meeting, which could be convened by anyone with access to an appropriate room, at any time. It was suggested that Council should be asked to agree facilities and invitations for a mid-year (Autumn) public meeting for general discussion on matters of public interest.

2 A question arose as to the rights of members of the public at meetings of the Council. There appeared to be some prevailing misunderstanding regarding the number of questions allowed, and the distinction between rights to question or present a point or to raise a supplementary question in consequence of an answer

during the allotted period, and ‘participation’ in the actual meeting which followed. TC explained the statutory background to this and noted that the detail was enshrined in the Council’s published Standing Orders, and every agenda carried a highlighted panel explaining the basic principles. It was thought that more emphasis could still be placed upon this and TC agreed that a specific explanatory notice could be placed in a Town Hall noticeboard, and included on the website. Press advertising of individual meetings would be expensive and have limited effect, and would require the Council to revert to a structure using standing committees, with scheduled meeting dates. This was considered to be unhelpful in the operation of a modern Council and the reasoning behind the Council’s change to ad-hoc task-and-finish Working parties (in 2005) was rehearsed. Members undertook to promote meeting dates and salient issues using their personal facilities such as Facebook and Twitter accounts, and this gave rise to a brief discussion regarding personal surgeries. TC would revise some of the information on the Council’s website, and Cllr O’Keeffe undertook to research information already prepared by ESCC on the distinction between tiers of local government.

3 The sub-group that had been tasked with research into examples of other websites made a report. There was a general discussion on desirable aspects and wide agreement, and the conversation touched-upon many elements of detail. TC cautioned members that they must observe the distinction between their role in setting policy and strategic direction, and officers’ responsibilities to conduct the actual work. Also; Council agreed an annual plan of major projects, and it would be necessary to seek agreement that a redesigned website should be accorded priority as an addition to the current plan. To support that request it would be sensible to define an estimated cost which, it was suggested, could be up to £10,000 in total.

4 TC updated Members on the present status of the approved project to provide publicly-accessible Wi-fi in the Town Hall. A comprehensive technical assessment had been carried out by the Council’s current IT services provider and a robust scheme designed and costed that fell within the budget provision agreed by Council and could be installed within a few days. This would provide uncomplicated log-in and allow significant numbers to access internet services concurrently – as anticipated when large public meetings were in progress or several rooms in use at the same time. In attempting to satisfy requirements to obtain competitive quotations, it had become apparent that most commercial providers were poorly-equipped to deal with the complexities of the Town Hall; which was not only constrained by Grade 2 heritage listing but several aspects of its scale and construction presented technical problems outside their practical capability. One major national provider had ignored invitations to carry out a technical survey, and technicians representing another had inspected the building at length and determined that the system envisaged was beyond their remit. TC planned to propose to Council that the existing quotation be accepted and the requirement for competing quotes be waived under the circumstances. Members concurred with this view.

5 Members were reminded that they had undertaken to provide copy for the Council newsletter. The next edition would be published in August and contain the annual report, and be printed and distributed to every household.

6 It was suggested that a student, or two, at Sussex Downs College might be invited to advise the Working Party in communication matters. There were some considerations regarding the age and status of such an adviser, but contributions from a young person’s perspective would be welcomed.

ComWP2016/07 CONCLUSIONS/RECOMMENDATIONS TO COUNCIL:

The Working Party concluded that:

- Improved promotion of the public’s rights to attend meetings and raise questions was desirable. Additional notices and informative panels would be

introduced, and Members would individually attempt to improve public understanding through work within their Wards.

- Council should be asked to agree an Autumn public meeting, for discussion of topics of general interest to the community.
- Council should be asked to agree that a redesigned website should be accorded priority as an addition to the current annual plan, and to allocate a maximum budget of £10,000 for the project.

ComWP2016/08 There being no further business, the Chairman declared the meeting closed, and thanked everyone for their attendance.

The meeting closed at 8:25pm

Signed date

Draft

NOTES OF MEETING

<i>Between</i>	LEWES TOWN COUNCIL (LTC) and FRIENDS of LEWES (FoL)		
<i>Reason for meeting</i>	Regular liaison meeting between organizations		
<i>Venue</i>	Yarrow Room, Town Hall		
<i>Date</i>	11:00am Wednesday 25 th May 2016		
<i>Attending</i>	Robert Cheesman	FoL (Chairman of FoL)	
	Judith Davies	FoL	
	Philip Green	FoL	
	Janet Kennedy	FoL	
	Roger Maskew	FoL	
	Marcus Taylor	FoL	
	Cllr S Catlin	LTC	
	Cllr M Chartier	LTC	
	Cllr R Murray	LTC	
	Cllr S Murray	LTC	
	Cllr R O’Keeffe	LTC	
	Steve Brigden	LTC (Town Clerk [TC])	
	Brian Courage	LTC (Town Ranger)	
NOTES:			
1.	Cllr Chartier was asked to act as Chairman for the meeting, and agreed.		
2.	Notes of the meeting held on 2 nd June 2015 were agreed, subject to correction of Ms Kennedy’s surname.		
3.	<p>Neighbourhood Plan: A brief review of the current position was given by Cllr Murray (S) and TC. Steering Group task teams were refining work in specific areas of the Plan, and contact was being made with registered owners of potential housing sites. It was noted that as East Sussex County Council had recently withdrawn from a transaction to dispose of the site of the former St Anne’s school, the site could be considered (at least in part) as potentially available for housing.</p>		
4.	<p>Interpretive plaques for local buildings: It was reported that the agreed batch of plaques had not all been ordered as the owner of Brack Mount House had not given permission for attachment to the property. Two texts agreed in 2015 had been deferred, to await funding. The balance of the Council’s earmarked reserve fund in 2016/17 was adequate for these and it was now agreed that these should be proposed to Council for 2016, with an additional two plaques (proposed text below); one to be funded by Council and one by FoL.</p>		
5.	<p>Lighting in Pipe Passage: There were three standards in Pipe Passage, that at the North end having been replaced by East Sussex County Council (ESCC) years ago with a modern unit. The remaining two elegant historic fittings had recently been replaced with utilitarian modern luminaires. The Friends had engaged with ESCC’s lighting manager on this matter, who repeated ESCC’s long-standing position that ‘heritage’ features more suitable for a Conservation Area would only be provided if funded by a third party. The recently-installed units could be replaced with an appropriate design at a cost of approximately £2,000. Cllr O’Keeffe indicated that a charity she represented (Lewes Association for Restoration & Conservation [LARC]) would be happy to contribute £1,000 to this end. FoL were able to contribute £500, subject to confirmation by their Executive, and it was confirmed that LTC maintained a financial reserve (shown in Council accounts as R8 ‘Environmental enhancements’) which was</p>		

	intended for such support. Councillors agreed to recommend that the balance of approximately £500 be agreed from this source. It was acknowledged that this area was very popular with tourists and other visitors to Lewes; offering sight of the old pipe-kiln and views to the castle.
6. Tourist Maps:	The large maps produced by FoL and shown in display cases at strategic locations in the town centre (car parks <i>etc.</i>) were becoming out-of-date. It was suggested that it may be sensible to wait until this was a little more advanced before a comprehensive update was drafted. There was agreement in-principle to a future joint project, subject to Council agreement when detail was established. This would be discussed at the next liaison meeting.
7. Riverside path (South of Bear Yard):	FoL nurtured a long-held aspiration to see a path on both sides of Cliffe Bridge. The route from Timberyard Lane was occluded by the electricity sub-station but there was space for a path to be created alongside. UK Power Networks had indicated they had no objection but would seek relief from responsibilities and inclusion of appropriate safety screening. Possible inclusion of the principle within the Neighbourhood Plan was discussed and the question arose as to ownership once any path was established. There were also concerns as to the developer's attitude regarding public use of a path on the adjacent new development, which was a condition of planning consent. These issues would be discussed at a later date.
8. Land adjoining Castle Ditch Lane ("the Magic Circle")	FoL continued to press ESCC re dedication as a public Right of Way; the process was in hand and the deadline for receipt of any objections was imminent. A two-phase project was proposed: the first to restore the stone circle and the second to create a "peace garden". Cost estimates were being refined. It was agreed to revisit this at the next liaison meeting. The target for completion was 2019, to align with 100 year commemoration of the Treaty of Versailles (formal cessation of the 1 st World War) and there was the possibility of some partnership with the Religious Society of Friends <i>aka</i> 'Quakers'.
9. Christmas Lights:	There was brief discussion on the Chamber of Commerce lighting of the town, and it was remarked that the Lewes Town Partnership was proposing a Christmas Festival. Communication was established with both organizations, and it was hoped that some coordination would bring enhanced benefits. FoL members and Councillors would all work to this end.
10. FoL Trees project:	It was reported that a question over insurance was now resolved, and the Friends had a planting programme for the coming Autumn: Southdown Road; Valence Road, and North Way/Middle Way. An application to Tesco's community grants fund (arising from the plastic bag levy) was to be made. Some trees would be replacements; others new planting. There followed a brief discussion regarding local support for planting in the Nevill area, and possible replanting of trees in the Friars' Walk carpark.
11. National Heritage Open Days:	These would be between 8 th and 11 th September in 2016. Two new commercial sponsors had been found, and it was proposed that the local leaflet would follow the format of the previous year, with around one-third new content. This would include the old Library; Gideon Mantell's home in Station Street; and The Depot. 'The Flint man' would conduct walks when he would explain how to 'read' the evolution of a flint wall. Councillors wished to record their thanks to all those who contribute to making these days so popular and successful.
12. Overhead electricity cables:	The South Downs Society held a sum of money, bequeathed by the late Paul Millmore, to address the issue of unsightly overhead cables. This was a modest amount, but agreement had been reached with the South Downs National Park Authority and FoL that a pilot

	scheme could be conducted, and originally a suitable scheme was thought to be the installation serving Albion Street. This had since been deemed to be not workable at present, and FoL were seeking alternative suggestions. It was noted that utility companies should possess plans of existing installations and these could be researched. SDNPA employed an officer dealing with historic buildings, and it was suggested that he might be involved and that the project should be publicized to invite site suggestions. This would be discussed further at a later meeting.
13. Devolution of recreation sites by Lewes District Council:	The latest position (recently reported to Council) was outlined. No transfers had yet been completed and there was no current work in progress by LDC.
14. White Lion	The absence had been noted of the figure from its position above Westgate Street carpark. Mr Courage reported that the lion was being cleaned and refinished by its maker, as he had been unhappy at the rapid weathering noted since installation. No notice was given regarding the removal, as an opportunity for free use of a lifting work platform had been seized promptly. The figure would be reinstalled in due course.
15. Lewes Light Festival:	Cllr Chartier gave an update on this project, and exhorted everyone to support it.
16. War memorials:	Mr Courage and Mr Taylor related a seminar they had attended regarding War Memorials, which had been very educational. A question arose as to the future of the plaque within Lewes Post Office, commemorating postal workers who had fallen, should plans to relocate the service come to fruition. It was agreed that the Post Office management should be contacted to alert them to a willingness to seek a new site somewhere such as the Town Hall; or All Saints Centre, or perhaps Ann of Cleves House. This was welcomed.
	It was agreed to seek a date in October for the next meeting (<i>to be confirmed</i>)
	<i>Meeting ended 12:45pm</i>

Heritage Plaques proposed by Friends of Lewes for 2016-17

Two deferred from 2015-16:

Friars Walk *permission already agreed*

From the 1850s until 1956 this building was the Red, White & Blue public house and for many years was owned by the Rock Brewery. The longest serving landlord was John Hollingdale, who ran the premises between 1890 and 1923.

Knowlands, St Martin's Lane *permission already agreed*

A slaughterhouse owned by Marsh the butchers, whose shop was at 50, High Street, was here until it closed during World War II. The house name Knowlands comes from the sheep farm between Barcombe and Spithurst, then owned by a member of that family.

New submissions (permission for installation to be sought):

Tabernacle Sunday School in Railway Lane (200 years old this year) - text awaited

The Dripping Pan.

Most probably created as an Elizabethan garden by Thomas Sackville, (rather than, as once thought, being an earlier salt pan). Lewes Football Club –the Rooks – have played here in their distinctive red and black stripes since 1893.

Nunnery Stables.

One of what were once sixty racehorse training stables in the town. Auriol Sinclair, (1918 – 2000) who was the second woman to obtain a training licence, operated successfully from here, initially in partnership with John Barton.

Agenda Item No: 6d)

Report No: FC001/2016

Report Title: Grants panel recommendations – 1st June 2016

Report To: Full Council

Date: 16th June 2016

Report By: S Brigden, Town Clerk

Purpose of Report: To recommend payment of grants as suggested by the Grants Panel, following its meeting on 1st June 2016 (the first of four cycles for 2016/17)

Recommendation(s):

- 1 That the grant payments recommended in this report (as shown in column **G** of the appended table) be approved.

Information:

- 1 The Grants Panel met on 1st June 2016. 12 applications were considered, with requests for support in the sum total of £15,310.
- 2 Assessing applications were: Cllrs Burrows; Jones; Murray (S); O’Keeffe, and Watts.
- 3 Using the system approved by Council, each panellist evaluated applications on their merits in five categories:
 - 1 Closeness of match to Lewes Town Council’s grant scheme policy
 - 2 Overall “robustness” of the proposal – general likelihood of success/sustainability
 - 3 Financial planning exhibited - adequacy/prudence/appropriateness *etc.*
 - 4 Scope and sustainability of the proposal – beneficiaries; scale; thoroughness
 - 5 A personal (subjective) assessment, based on any special insight or considerations.

Where recommended awards are below the amount requested by the applicant, the details of the proposal were carefully scrutinized as to the appropriateness of the sum requested in relation to the overall scheme or project budget, and alignment with the Council’s published aims. Also considered were factors such as the balance or proportion of Council funding compared with other sources and the applicant’s own funds, and other detail elements.

- 4 **The recommended grant awards for this cycle are shown at column G, below.**

Salient points, considered by panellists during their deliberation and influencing their final recommendations (noted/highlighted in column H below, where appropriate), fall into the areas of:

- ⊕ No other funding sought.
- ⊕ Sum requested disproportionate to own assets or contribution to scheme or project.
- ⊕ Sum requested from parish disproportionate to total cost of scheme or project.
- ⊕ Project or scheme mis-matched with parish council powers or LTC’s scheme policy.
- ⊕ Sum recommended is considered to be an appropriate/proportionate parish contribution.

S Brigden

2nd June 2016

FINANCIAL GRANTS PANEL - 1st June 2016				Cycle 1 - 2016/17								
A	B	C	D	E	F	G	H					
line	Ref.	ORGANIZATION	STATED purpose of organization	STATED purpose of grant requested	£REQ'D	£ RECC'D	Salient comments (if any) by Panellists					
1	1	Go Local Community Interest Company Ltd	Running events for community benefits, primarily promoting activities of environmental benefit.	Brochures, organiser, surveys, publicity & press work, insurance, website, room hire etc	2,000	400	specifically for printing					
2	2	Relate	High quality relationship & family counselling to help people make changes.	Counsellor costs, supervision, training, utilities and premises, management, admin & insurances.	2,000	750	proportionate to council scheme					
3	3	Southdown Tennis Twinning Group	The group promotes and develops links, communication & relationships between members and their families with the tennis dubs of our Twin	To host families of the tennis dubs from Blois and Waldshut when they visit 22nd July to 25th July.	1,250	500	proportionate to council scheme					
4	4	Kingfisher Parent and Under 5 Group	For mothers of pre-school children for them and their children to meet and share.	Insurance and to pay for replacement toys and books.	200	200						
5	5	Lewes Priory Trust	To preserve, promote and enhance the remains of the Cluniac Priory.	To create a Priory Kitchen Garden for education and community use at the western end of the site.	2,000	1,700	proportionate to council scheme					
6	6	Lewes Town Partnership	The object of the partnership is to represent the aspirations of local organisations and residents.	To hold a "Lewes Fossil Festival" in September 2016.	1,240	1,240						
7	7	Lewes Childminding Group	Support child minders and nannies from Lewes and provide weekly drop in and play facilities for the children of all abilities in their care.	To provide a sensory area at their drop in group with a sensory tent. Also to provide a bubble tube & light	900	700	proportionate to council scheme					
8	8	Lewes Concert Orchestra	Provide concerts of classical and light music for the people of Lewes and surrounding areas.	Venue hire, conductor, printing, stationery, publicity, music hire, insurance etc	500	400	proportionate to council scheme					
9	9	Making Lewes - Make Lewes Festival 2016	Making Lewes Festival is organised to draw attention to, provide information and inspiration about, and assist Lewes communities	Seminars, venue hire, publicity and Making Lewes Team.	1,800	400	specifically for venue hire & publicity					
10	10	Commercial Square Bonfire Society	Carry out the traditions of Bonfire on 5th November each year and the Annual Proms in the Paddock.	Advertising, bands, bins, fireworks, general items, LDC Licence, sound system, St Johns Ambulance,	1,000	700	proportionate to council scheme					
11	11	Artemis Arts Ltd	Artemis Arts opens up inspiring artistic and cultural experiences to new audiences.	Management, education workshops, publicity, exhibition costs, volunteer expenses, overheads,	2,000	700	specifically for education workshops					
12	12	Inside Outside - Pells Paddlers	To provide affordable & accessible outdoor play for children under 5 and their families.	Rental cost of the pool, musician costs and other equipment.	420	420						
13												
14												
15												
16												
17		TOTALS			£15,310	£8,110						
18												
19				Miscellaneous Grants Budget		£35,000						
20				"Cycle 1" total grants recommended		£8,110						
21				"Cycle 2" total grants awarded								
22				"Cycle 3" total grants awarded								
23				"Cycle 4" total grants awarded								
24				Total paid/recommended		£8,110						
25				Budget balance		£26,890						

Dashboard

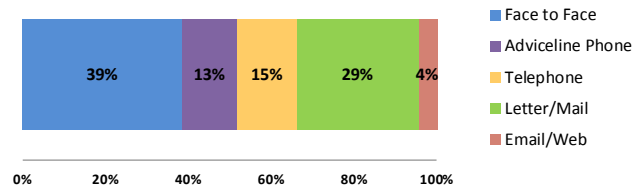
Lewes District CA Year 2015-2016 Client Statistics



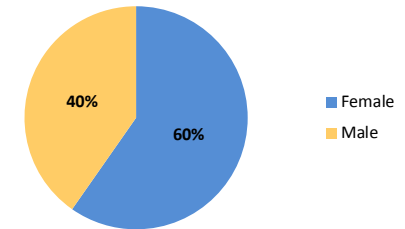
Key Statistics

Clients	3,522
Advice Issue Codes	8,888
Client Contacts	7,988

Client contacts by channel



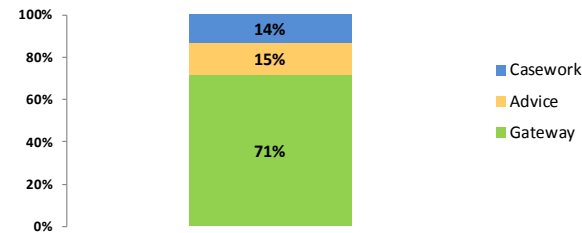
Gender of Clients



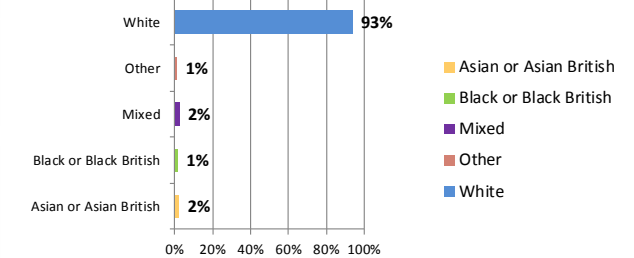
Financial Outcomes for the period 2015-16

Income gain	£1,207,152
Debts written off	£484,946
Repayments rescheduled	£574,580
Debt Under Management	£1,600,842.26

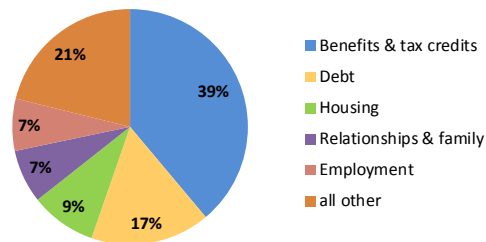
Enquires by Worklevel



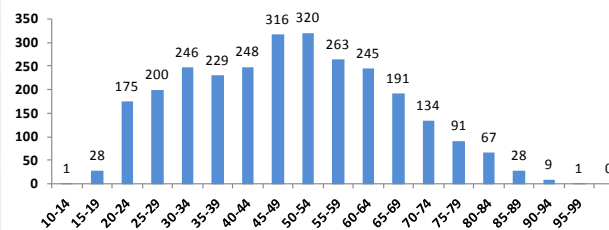
Ethnicity of Clients



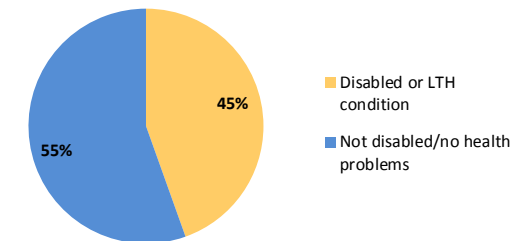
Top 5 advice categories



Age range of clients



Disability



Lewes CA Debt by Client Geography 2015-6

<i>Local Authority</i>	<i>Local Authority Ward</i>	<i>Total Debt Amount (£)</i>
Brighton and	East Brighton	£17,242.00
Eastbourne	Meads	£2,933.64
Lewes	Barcombe and Hamsey	£15,550.78
	Chailey and Wivelsfield	£25,663.85
	East Saltdean and	£98,588.55
	Kingston	£6,146.81
	Lewes Bridge	£324,221.03
	Lewes Castle	£17,626.99
	Lewes Priory	£13,317.07
	Newhaven Denton and	£76,969.67
	Newhaven Valley	£42,206.60
	Newick	£15,015.43
	Ouse Valley and Ringmer	£12,920.64
	Peacehaven East	£43,687.84
	Peacehaven North	£381,767.48
	Peacehaven West	£146,221.72
	Seaford Central	£141,305.82
	Seaford East	£41,746.11
	Seaford North	£69,160.79
	Seaford South	£46,213.30
Seaford West	£27,596.48	
Total		£1,545,926.96
Rother	Sackville	£9,978.03
Wealden	Hailsham Central and	£6,486.34
	Uckfield North	£1,395.65
Winchester	St Paul	£3,066.70
Not recorded/not	Not recorded/not	£13,812.94
Column Total		£1,600,842.26

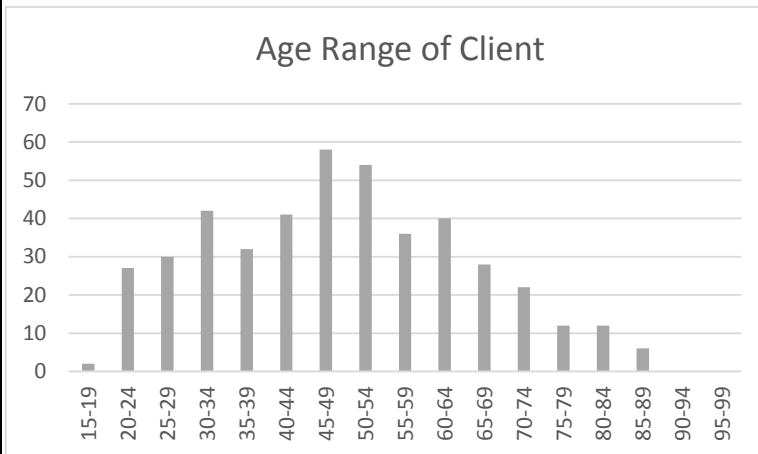
Lewes District CA Year 2015-6 Client Stats - Lewes

Lewes Bridge, Castle and Priory

Total Number of Client Contacts = 693 by Clients 453

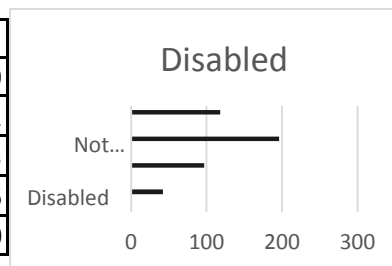
Client Profile

AGE	Clients	%
15-19	2	0
20-24	27	6
25-29	30	7
30-34	42	9
35-39	32	7
40-44	41	9
45-49	58	13
50-54	54	12
55-59	36	8
60-64	40	9
65-69	28	6
70-74	22	5
75-79	12	3
80-84	12	3
85-89	6	1
90-94	0	0
95-99	0	0
Not	11	2
Total	453	100

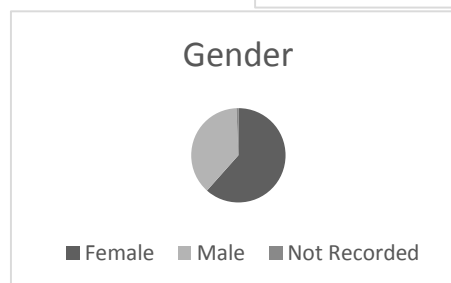


Child Dependents	
Over 14	60
Under 14	98
Total	158

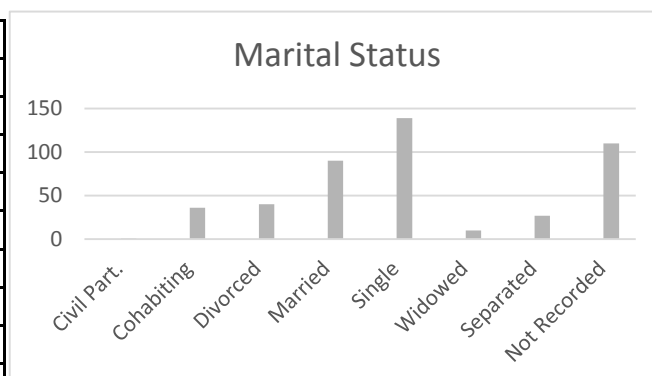
Disability	Clients	%
Disabled	42	9
Long-term health condition	97	21
Not disabled/no health problems	196	43
Unknown/withheld	118	26
Total	453	100



Gender	Clients	%
Female	279	62
Male	171	38
Not Recorded	3	1
Total	453	100



Marital Status	Clients	%
Civil Part.	1	0
Cohabiting	36	8
Divorced	40	9
Married	90	20
Single	139	31
Widowed	10	2
Separated	27	6
Not Recorded	110	24
Total	453	100



Lewes District CA Year 2015-6 Client Stats - Lewes continued**Total Financial Outcomes = £267,422**

34 of the 453 clients that we have seen from Lewes have received financial outcomes.

Lewes	Lewes Bridge	16	£123,738
Lewes	Lewes Castle	11	£106,137
Lewes	Lewes Priory	7	£37,547
		34	£267,422

These 34 Clients have received specialist casework advice during the last year

	Outcome	Month	Value
2015-16	Q1	April	£12,056
		May	£8,103
		June	£27,681
	Q1 Total		£47,840
	Q2	July	£22,142
		August	£2,617
		September	£1,127
	Q2 Total		£25,885
	Q3	October	£1,901
		November	£27,557
		December	£171
	Q3 Total		£29,630
	Q4	January	£45,645
		February	£12,078
		March	£106,344
	Q4 Total		£164,067
2015-16 Total		£267,422	

Financial Outcome By Type	Outcomes	Clients	Value
Benefits & tax credits	27	15	£82,305
Debt	45	22	£179,240
Utilities & communications	2	2	£5,867
Other	1	1	£10
Grand Total	75	40	£267,422

Note: clients may have more than 1 outcome

Work Level	Number Outcomes	Unique Clients
Advice	3	2
Advice and limited action	4	3
Specialist casework	68	29
Grand Total	75	34

Lewes Town Council

Internal Audit

Year Ended 31st March 2016



Prepared by: Mulberry & Co
Date of Interim Visit: 27th November 2015
Date of Final Visit: 8th June 2016

Law and Regulation Regarding Internal audit

Regulation 6 of the Accounts and Audit (England) Regulations 2011 imposes a duty on local councils to ‘maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper practices in relation to internal control. Internal audit is a key component of the system of internal control.

The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s role is to assist the council in fulfilling its responsibility to have and maintain proper internal control arrangements and those for the prevention and detection of fraud, error or mistakes

All internal audit work must be reported to the council. Any report by internal audit is addressed to the council, may recommend actions to be taken by the council, and should be treated as a document open to view by local taxpayers.

Two pieces of legislation set out how local councils should behave when accounting for the public funds they manage and what rights local taxpayers have in relation to those accounts. These are the **Audit Commission Act 1998** and the **Accounts and Audit Regulations issued from time to time under the Act**. The requirement for local councils to prepare accounts annually and to subject them to external audit comes from the Audit Commission Act 1998 (the Act). The Act describes the rights of taxpayers and other interested parties in relation to those accounts.

Under the regulations, all local councils must at least once a year conduct in accordance with proper practices a review of the effectiveness of their system of internal control and publicly report the outcome. The Annual Governance Statement in Section 2 of the annual return provides the means for local councils to report to local taxpayers on their system of internal control.

This report is prepared for the council and proper officers of the council named above, for use in fulfilling their obligations under the Audit Commission Act 1998 and the Accounts and Audit Regulations issued from time to time under the Act for preparing the Annual Return and reviewing the effectiveness of their system of internal controls. Mulberry and Co accept no responsibility for any action or inaction taken as a result of the findings of this report and accept no responsibility to any other party other than those named above.

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Summary Findings

I enclose my final report for your kind attention and presentation to the council. Overall the systems and procedures you have in place are entirely fit for purpose and remain a model of good practice; I therefore make no recommendation for change.

It is clear from the accounting records and financial statements that a lot of hard work has been put into getting the accounts ready for submission and as a result I have been able to sign off the annual return.

My audit was conducted in accordance with current practices and guidelines and testing was conducted in line with the inherent risks assessment. Whilst I have not tested all transactions, my sample has where appropriate has covered the entire year to date. Amongst others the following areas were covered in my testing:-

- Review of the Financial Regulations & Standing orders
- Review of the Risk Assessments
- Review of the Budgeting process
- Proper Bookkeeping – review of the use of the Sage package.
- Review of payroll
- Review of income
- Review of annual accounts

A. BOOKS OF ACCOUNT

The brought forward balances were tested against last year's annual return and there were no errors. Accounting entries are entered regularly onto the Sage accounting system, and accounts are reconciled monthly, with hard copies printed off for the file. I was pleased to note that there is good documentary evidence to show that these are reviewed internally. The system is tried and tested and entirely fit for purpose for a council of this size. I make no recommendation for change at this stage.

B. FINANCIAL REGULATIONS

The Financial Regulations and Standing Orders were on site and to hand, they were taken to council in April 2015 with minor amendments made. These are current and up to date and evidence shows these are reviewed annually at least. I make no recommendation to change.

We chose at random items to test from the financial regulations as below:-

- Per FR 4.4 Internal Auditor appointed and council minuted as such.
- Per FR 5.2 Cheques are signed in accordance with financial regulations. IA has noted signatures on cheques.
- Per FR 6.1a Internet Payments are made in accordance with regulations. The system is much the same for cheques with three levels of authorisation. IA has noted additional compensating controls in the form of audit panel verification. The absence of this control would increase the risk of collusion through a lack of segregation of duties, but whilst this panel continues to monitor and scrutinise there is no risk evident.
- Per FR 7. Statutory obligations in respect of PAYE are met on a monthly basis. Council is considering living wages changes and auto enrolment and has made provision in the budget for these.
- Per FR 11. Regulations being followed in respect of discussion of quotes and getting best value for money.

C. RISK MANAGEMENT & INSURANCE

Insurance is in place and is current, adequate for a council of this size. Insurance agreement expires in 2020. Specialist advice taken out at time.

IA has noted council review of detailed risk register and signed minutes of the same.

D. BUDGET & PRECEPT

The RFO provides very detailed workings in respect of budget preparation and regulations are followed in respect of presentation and agreement at council. The very detailed working enable sound and robust decisions to be made and I therefore make no recommendation to change in this process.

The council has £825,112, (2015: 986,556) of reserves, of which £586,409 are earmarked for future projects and £238,703 are general. As council is aware, it has no power to accumulate general reserves and at a precept level of £780K circa £400k of general reserves would be considered appropriate. As noted previously general reserves are very low for a council of this size and any unplanned expenditure could cause cashflow issues.

As internal auditor, I am required to sign off within section D of the internal auditors report on the annual return that “reserves are appropriate”, this is a clear distinction from adequate. I have noted in 2016/17 council has a precept of £860,072, which together with grant and other income will yield a small budget surplus of £20k. On this basis, and in the absence of any unplanned expenditure general reserves would remain pretty much the same by March 2017; however, council should be aware that some of the earmarked reserves are known to be insufficient to cover all the anticipated future costs and any excess expenditure will have to be taken from general reserves or other earmarked reserves, the consequence being some planned expenditure will have to be shelved or postponed.

In any event, it is clear that general reserves will continue to be at a very low level and council will have to cashflow plan very carefully and review this position at the next budget cycle. Continued erosion of the general reserve to the detriment of earmarked reserves and future council spending ability will result in a negative response on the annual return and a report to the external auditor on future returns. **Council needs to consider the RFOs proposals seriously, and discuss and minute reserves provisioning in this regard.**

E. INCOME

The council has a number of streams of income, precept, grant, hall hire, allotments, to name but a few. Total reported income per the annual return is £1,019,514 (2015: £1,012,427) which can be summarised as follows:-

1. Precept	£780,496	(76.6%)
2. Local Tax support Grant	£62,504	(6.1%)
3. Hall Hire's	£134,777	(13.3%)
4. Rentals	£12,979	(1.2%)
5. Other misc income	£28,758	(2.8%)

The precept and Grant income was tested to third party evidence, there were no errors and they are correctly recorded on the annual return. Hall hire income was tested to invoices and approved charge sheets. There were no errors. Council is fully aware that the local tax support grant is a diminishing income stream.

There were no instances of income and expenditure being netted off, and council reviews and amends its annual charges in accordance with regulations.

I am of the opinion that income is correctly recorded on the annual return.

F. PETTY CASH

Petty cash is used for office sundries and remains insignificant.

G. PAYROLL

The annual return shows £428,247 (2015: £410,888) of payroll costs, these being gross salaries, employers national insurance and pension costs. A review of the nominal ledger was able to show the 12 monthly journals and the journals could be easily reconciled to the underlying payroll records. Councillors are paid allowances via the payroll.

Payroll is calculated in house using a Sage package. Tax and Ni calculations were tested, there were no errors, and council has met its statutory obligations in respect of PAYE and NI.

I am of the opinion that the payroll costs are properly stated.

H. ASSETS AND INVESTMENTS

The council has £3,236,060 (2015: £3,236,060) of fixed assets. There have been no changes year on year. Assets are listed at cost and or proxy cost where applicable. The asset registers are up to date and properly maintained. Council is undertaking a significant exercise in cataloguing and labelling all assets and populating a new register.

I am of the opinion that fixed assets are properly shown on the annual return.

I. BANK RECONCILIATIONS

The council has two bank accounts with a reconciled balance of £784,052 (2015: £953,974). The marked decrease in bank and cash balances of £169,922 is due in the main to the planned expenditure on the town hall refurbishment. The March 2016 reconciliation was tested in detail. There were no errors.

In accordance with regulations the bank reconciliations for all accounts are properly prepared and presented to council and committee for verification and approval on a regular basis.

The Treasury Reserve Account which has a balance of £450,000 is an instant access deposit account, and the deposits are not invested for a period greater than 12 months. As council is aware, long term investments (12 months or more) would be treated as income and expenditure of the council and would be recorded together with fixed assets in Box 9 of the annual return. This then has possible consequences insofar as, the investment monies on maturity may then have to be treated as capital monies which can only be used for a capital purpose and not day to day revenue expenditure.

The council has a PWLB loan of £66,933 (2015: £73,745) with interest and capital repayments totalling £10,056 per annum. These were tested to the PWLB statements there were no errors.

I am of the opinion bank and cash balances are properly recorded on the annual return.

J. YEAR END ACCOUNTS

The year-end accounts have been correctly prepared on the income and expenditure basis with the box 7 & 8 reconciliation provided.

The comparative figures have been transposed correctly and the brought forward balance agrees to the prior year carry forward balance. The annual return casts correctly and the bank and cash balances as reported agree to the underlying bank reconciliation.

The annual return then in return agrees to the Financial Statements where additional information is provided in the notes to the accounts.

I am of the opinion that the annual return and accounts have been correctly prepared and are ready for submission to council and the external auditors.

K. TRUSTEESHIP

The council is up to date with its trust returns and accounts and the accounts of the council do not contain any trust financials.

Mark Mulberry
Internal Auditor
8th June 2016.

Points Forward – Action Plan

Point Forward / Action needed	Auditor notes	Council response
Other		
General reserves are low and will continue to be low for the foreseeable future and may even fall over the forthcoming year if earmarked reserves prove to be insufficient to cover anticipated expenditure.	Council needs to consider the RFOs proposals seriously, and discuss and minute reserves provisioning in this regard.	

Overview of Council

	Work Task	Schedule Ref	Notes/Results
Terms of Engagement			
1	Review terms of engagement letter and confirm appropriate to this year		New engagement letter issued Engagement letter is kept on the correspondence file.
2	Confirm that the professional independence and competence questionnaire has been completed and agreed with the client	1.2	Yes – confirmed and attached
3	Complete Budget	1.3	Completed & Agreed with Client
4	Complete Timetable	1.4	Completed & Agreed with Client
Planning Notes – Understanding the Town & Parish Council			
	Number of electors and size of precept		12,764 (2014/15: 12,764) Precept £780k + Grant £62k (2014/15: Precept £750k + Grant £74k)
	Key personnel		Clerk & RFO Steve Brigden Assistant Clerk Fiona Garth Finance Officer Viv McLachlan
	Type of financial accounting in place i.e. Manual books, computerised system		Sage Accounts system – augmented with manual spread sheets Risk assessment software - LCRS
	Does the council carry out an annual risk assessment, and is it documented.		Yes. This is reviewed as a minimum annually.
	Does the council have a good control environment (evidence of internal reviews and counter signing of cheques etc)		There is evidence of regular internal review which is carried out council and committee Full Council circa 5 weekly Planning every 3rd Tuesday Grant Panels quarterly Working parties as and when
	Any significant changes since prior year (staff or procedures)		Enhancements made to procedures to coincide with new sections of financial regulations
	Any there any matters arising from last year's audit and/or management letter		None
	Matters arising from discussions with council, including whether there is any evidence of fraud or material misstatement.		None
	Key high risk or expected problem areas,		None

Professional Independence and Competence Questionnaire

The internal audit function must be sufficiently independent from the management of financial controls and procedures of the council which are the subject of review. The person or persons carrying out internal audit must be competent to carry out the role in a way that meets the business needs of the council.

There are two key principles, which all local councils must follow in setting up their internal audit function, regardless of how procured: **independence and competence**.

INDEPENDENCE	
Do you have any specific reliance on the fee to be earned from this assignment	No
Overdue fees	
Does the client/group of clients owe the firm any money which exceeds our normal credit terms?	No
Litigation	
Is there any actual or anticipated litigation between us and the client in relation to fees, audit work or other work?	No
Associated firms	
Are you or your staff associated with any other practice or organisation which has had any dealings with the client council?	No
Family or other personal relationships	
Do you or any of your staff have personal or family connections with the council or its officers?	No
Mutual business interest	
Do you or any of your staff have any mutual business interests with the client or with an officer or employee of the client?	No
Financial involvement	
Do you or your staff, or anyone closely related to you or any of your staff, have any financial involvement in the client in respect of the following:	
Any beneficial interest in shares or other investments?	No
Any loans or guarantees?	No
Goods and services: hospitality	
Have you or any of your staff accepted materials, goods or services on favourable terms or received undue hospitality from the council?	No
Ex-partners or senior staff	
Has any senior officer of the council been a partner or senior employee of the practice?	No
Is the partner or any senior employee on the audit team in negotiations to join the client?	No
Long association	
Have you been acting for more than 10 years? If yes, then consider rotation/engagement quality review. 5th Year of auditing	No
Provision of other services	
Do we provide any of the following services to the client:-	
Accounting services, book-keeping or payroll services	No
Staff secondments	No
IT services where we are involved in the design, provision or implementation of systems	No
Specialist valuations which are included in the accounts	No
Tax compliance work or tax planning	No

Corporate finance activities	No
Any advocacy services e.g. Tax commissioner hearings	No
Any services relating to the management of the council	No
Any other services that may cause a threat to the firm's objectivity or independence	No
Where any of the above have been answered 'yes', then specify below what safeguards are proposed to maintain integrity and independence:-	
Competence	
Consider the following matters prior to deciding to accept appointment/re-appointment as auditors:	
Are there any particular challenges and risks associated with this client?	No
Do we have sufficient expertise available to undertake this audit engagement?	Yes
Are there sufficient resources available to undertake this audit engagement?	Yes
Having regard to the safeguards identified, I am satisfied that we are independent and competent to perform this audit.	

Budget

		Hours
Planning & Systems Work	Interim Visit	4
File Review and reporting	Interim Visit	1
Financial Procedures	Final Visit	4
File review	Final Visit	1
Total Budget Hours		10
Hourly Rate		£50
Time Cost		£500
Other costs	Mileage	£90
Total Budgeted Cost		£590
Total Budgeted Fee		£750

Timetable

Autumn 2015	Planning and Interim Audit work
June 2016	Final Audit work
June 2016	Issue Audit Report & Letter

Systems Notes

Lewes Town Council is quality council there are three wards, Bridge, Castle and Priory. They are proactive in their work with the community; they have their own self-contained offices (Freehold owned) with meeting rooms available for public hire and significant land holdings. (113 Acres of common land with DC), site of Lewes Priory, the Pells, 8 allotment sites. The offices are open daily from 9.00 am to 5 Monday to Thursday and 4pm Friday. There are five or six members of staff on site at these times.

Expenditure:

Normal expenditure such as rates water, electricity, gas etc. is known in advance and budgeted for at the beginning of the year; for ad hoc expenditure such as stationery, repairs etc. this is firstly identified or reported to the clerk or RFO and a purchase order will be raised in triplicate. Quotes are obtained depending on the expense type and amount, for those amounts over £2,000 three quotes are obtained. However, if deemed appropriate or significant a quote will be obtained even if below the £2,000 limit. If the expense is greater than £60,000 it will go out to public tender.

The council has an internal system for processing purchase orders to ensure all expenses are properly accounted for. This system is robust and spot checking showed no errors. Expenditure has to be authorised by the council and this is achieved via budget approval. Clerk has a pre-authorised limit of £2,000.

Services are checked physically by the person ordering the service. Goods delivery notes are attached to the invoices and purchase orders if applicable.

Payment:

There is a regular payment run by cheque, Direct Debit, or secure internet banking system as and when required. Authorised signatories are invited to attend the offices to sign the cheques and verify the invoices and supporting documentation. The RFO then sends the payment to the supplier. The cheque is signed three times RFO Plus two others, the invoice or supporting document is also initialled. Payment is made by cheque or Direct debit. Invoices paid are filed alphabetically.

Petty Cash:

There is a £400 float in petty cash. Used for milk, tea coffee small sundries. Perhaps a dozen per month.

Income

Precept & Grant 85% - bacs

Rentals 10% - mostly cheque

Other 5% mostly cheque

Internal Checking

There is an audit and governance panel which meets on quarterly basis; which reports to full council. The audit panel has 5 members, and their responsibilities are to:-

Review budgets and trends

Make recommendations to Council for changes in systems

POs and invoices are counter signed

Petty cash is checked quarterly

General Controls

The council has good general controls

Specified opening hours

Report against budget

Locked offices

Passwords on computers

External PC back up – by upload to secure offsite servers at 15min intervals. Onsite server has 'RAID' redundant disc technology to circumvent data loss or corruption

Staff

There are personnel files on all members of staff. Payroll processed in house using Sage

End of Year

The RFO prepares the accounts at the year end

Inherent Risk Assessment

Based on the above findings and discussions with council it is my opinion that the inherent risk within the systems of the council is categorised as follows

Work Task	notes	
Are standing orders and financial regulations regularly reviewed	Yes these were on site and were current and reference to a minute	Low Risk
Is council following its written Financial regulations & standing orders	Yes	Low Risk
Does the council have risk assessments in place and are these reviewed at least annually	Yes	Low Risk
Does the council have a committee or working party responsible for internal checking	Yes	Low Risk
Is there evidence of hierarchical review (counter signing bank rec, invoices etc)	Yes	Low Risk
Is there regular reporting against budget?	Yes	Low Risk
Are books and records maintained on a regular basis	Yes	Low Risk
Is the clerk under time pressure	No	Low Risk
Are there complicated transactions?	No complicated transactions	Low Risk
Any changes to key staff	No	Low Risk
Any changes in systems or procedures	No	Low Risk
Is all info on site and to hand?	All info on site and to hand	Low Risk
Any problems in the past	No problems in past	Low Risk
Are there any other factors to consider?	Records neat and tidy	Low Risk

Conclusion & Opinion

I discussed the system above with the RFO and reviewed an invoice picked at random, which contained all the details mentioned above.

The system in place is robust and entirely fit for purpose for a Parish Council of this size. There are good internal controls, policies and procedures in place which are reviewed on an annual basis.

I am of the opinion that the inherent risk in the system is low and would recommend a sample size of 10 when testing in detail and would also state that the internal controls can be relied upon.

Specific Audit Plan

Audit Area Section 4 Annual Return	Notes	Risk of error or misstatement	Tests	Ref
Appropriate books of account have been kept properly throughout the year.	SAGE package in place, limited and uncomplicated transactions	Low	Review transactions in cashbook make verbal enquiries. Test arithmetic.	A
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Good, simple system	Low	Review invoices and reconcile to cash book in detail. Review minutes and cheque books for authorisations	B
The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Risk assessment policy written risk assessments carried out	Low	Review and comment	C
The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate	SAGE package used	Low	Review minutes for evidence of council discussion of the same	D
Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Various streams of income	Low	Test to precept application and other documentation as appropriate	E
Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Minimal petty cash	Low	Test to petty cash tin	F
Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	Payroll processed using SAGE system in house	Low	Test rates and hours are authorised Test net wages to payments due	G
Asset and investments registers were complete and accurate and properly maintained.	Fixed asset register in place	Low	Review insurance schedule and cashbook for missing items off the register	H
Periodic and year-end bank account reconciliations were properly carried out.	Regular reconciliations on SAGE	Low	Test reconciliation in detail	I
Accounting statements prepared during	Income and Expenditure	Low	Test audit trail sufficient for electors rights	J

<p>the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.</p>				
<p>Trust funds (including charitable) The council met its responsibilities as a trustee.</p>	<p>Yes – no problems in the past</p>	<p>Low</p>	<p>Ensure separate meetings, bank and charity info up to date</p>	<p>K</p>

Audit Findings

(A) Proper Bookkeeping

Objective	To confirm that appropriate books of account have been properly kept throughout the year
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The basic record of receipts and payments is always the starting point of an accounting system; the majority of internal controls will work back to that original record. It is essential that the system requires that the **basic cash book is kept up to date** and **balances are regularly verified against a bank statement** or the actual cash in the petty cash tin. This record will also **agree with the supporting vouchers**, invoices or receipts. Even though the arithmetic may be automatic on a computer based system it is necessary to **check that the additions and balancing are correct**. The level of checking will depend on who does what and with what frequency. Where there is a **computer based system**, the reliability of information reported by the system depends on the quality and accuracy of data input, and how it is then processed, and **so tests of the integrity of data input and processing should be considered**. A councillor or member of staff may do the checking or verification; internal audit will test that the checking verification within the system has been undertaken.

Test		Comments /Conclusions /Points Forward
1	Using the previous year's annual return agree the current year's brought forward balances in the cash book.	The cash book balances b/wd agrees to the 2014/15 c/wfd balances.
2	Review the nominal ledger/cashbook for large and unusual entries and agree to supporting documentation	Council uses the electronic SAGE system, all entries laid out in clear and logical manner with references and cross references as appropriate to supporting documentation. No data fields have been left blank and the reader can easily identify from the narrative the nature and scope of the transaction. No unusual amounts.
3	Verify arithmetic by casting a sample of the cash book, if this is maintained electronically check one month only	SAGE is an electronic system; I have verified the arithmetic by testing the bank reconciliation at month 6. There were no errors
4	Is the cashbook maintained and up to date	The RFO/Clerk/Accountant maintains the system on a weekly basis.
5	Is the cashbook regularly balanced	Evidence seen to show bank reconciliations are produced on a regular basis - printed and signed off by chairman of audit committee
6	Is the data input by the RFO checked internally	Yes – The accountants work is checked by the RFO

OVERALL CONCLUSION (Subject to points carried forward in final notes)

Satisfactory – I am of the opinion that the SAGE package is being used properly, and that it is fit for purpose for a council of this size. I was pleased to see that the books and records on SAGE are regularly maintained and clerk/RFO has a positive attitude to keeping these up to date.

(B) Financial Regulations, Standing Orders & Payment Controls

Objective	To confirm The council’s financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
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The first step in establishing a financial system is to identify the general rules applicable at council or committee meetings and in carrying out the council’s business. The Standing Orders, Financial Regulations and other internal instructions do this. **Internal audit should have a copy of the current Standing Orders, Financial Regulations and any internal instructions.** Internal audit’s report to the council will include any recommendations for improvement in these documents arising as a result of their work during the year. The level of checking will depend on the content of the Standing Orders and Financial Regulations. The amount of work may well vary, and more extensive testing of compliance may be needed from time to time, but as a minimum, having established whether the **council has within the year reviewed its Standing Orders and Financial Regulations** for continued relevance, internal audit will test.

In purchase order procedures:

- ☑ that the **correct number of estimates, quotes or full tenders** depending on estimated value of contract **have been obtained** (Standing Orders will state the value at which tenders are required; Financial Regulations or Standing Orders will show the value where estimates or quotes only are required);
- ☑ that **proper purchase authority by council, a committee or officers** (under clear delegated powers) **is in place**; and
- ☑ that a **proper legal power has been identified** for the expenditure.

In purchase payments:

- ☑ that the supporting paperwork confirms that there is a **fully approved invoice and authorisation for payment**; and
- ☑ that **VAT is identified** appropriately for reclaim.

In most councils these checks can be limited to a sample of transactions selected at random, plus those which are large or unusual, such as each payment for a value in excess of £1,000, or some other figure appropriate to the level of activity of the council. The aim is for **internal audit to check that the systems put in place by management are working and are appropriate.**

Standing Orders and Financial Regulations may well repeat the statutory requirement to maintain ‘a separate account’ of expenditure and income under Local Government Act 1972 section 137 and Local Government Act 1986 section 5. **Internal audit should check annually that such an analysis is kept** and that the **cash limit in section 137 is not exceeded.** Internal audit may scrutinise the resulting list of expenditure and should consider whether the power is being properly used but would not check through for the correct analysis of every item.

Internal audit should also check that **payments of interest and principal** in respect of loans (and investments if any are held) are **in accordance with an agreed schedule.**

Test		Comments /Conclusions /Points Forward
1	Has the council formally adopted standing orders and financial regulations?	Electronic copies given to IA on arrival. These was reviewed and commented upon.
2	Has a Responsible finance officer been appointed with specific duties?	Yes the Clerk is the appointed RFO.
3	Have items or services above the de minimus amount been competitively purchased?	Not applicable
4	Are payments in the cashbook supported by invoices, authorised and minuted? Test a random sample of items to verify that internal controls are operating as described:- Purchase order procedures:	<ul style="list-style-type: none"> • Per FR 4.4 Internal Auditor appointed and council minuted as such. • Per FR 5.2 Cheques are signed in accordance with financial regulations. IA has noted signatures on cheques. • Per FR 6.1a Internet Payments are made in accordance with regulations. The system is much the same for cheques with three levels of authorisation. IA has noted

	<ul style="list-style-type: none"> that the correct number of estimates, quotes or full tenders depending on estimated value of contract have been obtained that proper purchase authority by council, a committee or officers (under clear delegated powers) is in place; and that a proper legal power has been identified for the expenditure. <p>Purchase payments:</p> <ul style="list-style-type: none"> that the supporting paperwork confirms that there is a fully approved invoice and authorisation for payment; and that VAT is identified appropriately for reclaim 	<p>additional compensating controls in the form of audit panel verification. The absence of this control would increase the risk of collusion through a lack of segregation of duties, but whilst this panel continues to monitor and scrutinise there is no risk evident.</p> <ul style="list-style-type: none"> Per FR 7. Statutory obligations in respect of PAYE are met on a monthly basis. Council is considering living wages changes and auto enrolment and has made provision in the budget for these. Per FR 11. Regulations being followed in respect of discussion of quotes and getting best value for money.
5	Has VAT on payments been identified, recorded and reclaimed?	Yes
6	Is s137 expenditure separately recorded and within statutory limits?	Yes – this is below the thresholds
7	Note down if council is registered for VAT or if they use the annual reclaim method	Council is not registered for VAT
8	Review VAT returns for supporting documentation and verify a sample of transactions to <ul style="list-style-type: none"> Invoices Other third party evidence Correct rate of VAT Correct treatment of VAT 	<p>Council used SAGE system to record VAT on inputs</p> <p>Vat returns [s.126] have been reviewed</p>
9	Review bank account for payments or receipts of VAT	Receipts of refunds in evidence
10	Reconcile VAT returns to cash book	As above
11	Ensure Returns are made on a prompt basis	AS above

OVERALL CONCLUSION (Subject to points carried forward in final notes)

Satisfactory – The nominal ledger balances are brought forward correctly and the postings to the nominal accounts are properly made

(C) Risk Management

Objective	To confirm the council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
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The greatest risk facing a local authority is not being able to deliver the activity or services expected of the council. The council is likely to be managing many of those risks when it **reviews its insurance** and its systems. **The minutes are an essential record of such reviews. Budget setting and insurance review are annual activities;** the review of systems may be less frequent.

It is suggested that **systems should be reviewed** in some detail, unless triggered by external or internal audit reports, or change in risk, at least **every four years** or **on the change of Clerk/RFO**. This might be more appropriate for larger councils on a cyclical basis.

Minutes should be checked by internal audit for any suggestion of unusual activity and evidence that risks are being identified and managed.

Test		Comments /Conclusions /Points Forward
1	Does a review of the minutes identify any unusual financial activity?	No
2	Do minutes record the council carrying out an annual risk assessment?	Yes
3	Is insurance cover appropriate and adequate?	PC is insured by Zurich. April to March. The assets are listed and the values are comparable to the FAR.
4	Are internal financial controls documented and regularly reviewed?	There are internal financial controls which are regularly followed
5	Review financial & Other risk assessment and ensure up to date, note down any significant risks facing the council	Council reviews all risk assessments in a clear and logical manner. Reported to full council on an on-going basis The council has insured itself against the significant risks, including employee fraud etc. There are no operation issues that would cause the council to stop functioning – steps have been taken to ensure safety of electronic records etc.
6	Document retention & Data Back up	Digital information backed up daily on site. To NAS box, and Trident externally.

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – The council has a positive attitude to risk assessment and documents the assessments and reviews in a logical manner

(D) Budgetary Controls

Objective	To confirm the annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
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Internal audit will not check the budget but will verify that a budget has been properly prepared by the council and adopted in setting the precept. The regular reporting of expenditure, and variances from budget, is an important part of the proper control of public money. **Internal audit will expect to see the regular reports to council and the variance analysis.** That variance analysis and the decisions of council or committee taken as a result may suggest areas for additional analysis by internal audit. Part of budgetary control is to ensure **adequate but not excessive reserves** or balances. **Progress against budgets should be regularly monitored.** It is particularly helpful when determining the likely precept that will be required for the following year. **Internal audit will be keen to establish that this has taken place.**

Test		Comments /Conclusions /Points Forward
1	Has the council prepared an annual budget in support of its precept?	Yes this was prepared in the proper time period last year.
2	Note how client prepares budget	Zero based approach – per department – uses SAGE and excel system
3	Is actual expenditure against the budget regularly reported to the council?	by quarterly Audit Panel review reported to Council
4	Are there any significant unexplained variances from budget?	There are no significant variances at the year end
5	Review council's reserves and reserves policies and make a note of how many months cover they have and whether this is sufficient for this particular council	The budget is drawn up in the proper manner. The very detailed working enables sound and robust decisions to be made, and I therefore make no recommendation to change in this process. I note that at a precept level of circa £800k a general reserve balance of £400k i.e. 50% of precept would not be considered unreasonable. Current general reserves are low

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – The council has budgets in place and evidence suggests performance against budget has been reviewed on at least one occasion. Reserves are reasonable and no evidence of capital and revenue reserves being mixed.

(E) Income Controls

Objective	To confirm expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
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Internal audit will look for evidence that the precept and grant income is properly and promptly received. In value this is usually the largest item of income. **Internal audit is more likely to focus on other income particularly where it is unusual or cash-based.** Cash income brings higher risks, in turn requiring greater control by ticket issues, receipt issues, segregation of duties of the cashier and the invoice-raising clerk. **The need for greater control implies a need for internal audit to verify the operation of all checks and balances.**

If the council has let property or holds investments, then the council should have established a system to ensure regular income collection; a diary of expected dates of income etc. **Internal audit will look for evidence of such activity and any necessary progress or invoice chasing.**

If the income is from quoted investments there is a clear risk to be addressed in terms of identifying the investment policy to be followed, controls over who can initiate a change of investment and an awareness of the investment risks being accepted.

Test		Comments /Conclusions /Points Forward
1	Is income properly recorded and promptly banked?	Precept and grant received by bacs properly recorded in cashbook and annual return. Credits paid in within a week of receipt – no cut off issues to report. Other income tested to documentary evidence and analytical review as applicable.
2	Does the precept recorded agree to the Council Tax authority's notification?	Yes – agreed to application as seen by IA
3	Are security controls over cash and near-cash adequate and effective?	Yes
4	Is VAT correctly applied at the correct rates	Council not registered for VAT
5	Is there income from sale of investments or investment income	No

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – The income process is carried correctly in accordance with documented procedures.

(F) Petty Cash Procedure

Objective	To confirm Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
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Internal audit will be looking to see that there is an established system in place rather than ad hoc reimbursement. If the clerk is reimbursed for all small cost expenses or there is a separate cash float, a regular payment must be made to keep up to date. **Internal audit would be looking to see that reimbursement is regular and evidence that on occasions an independent person has physically counted the cash balance and checked to be in agreement with the up-to-date record.** The council should have a system for the regular approval of petty cash expenditure.

Test		Comments/Conclusions
1	Is all petty cash spent recorded and supported by VAT invoices/receipts?	Yes
2	Is petty cash expenditure reported to each council meeting?	Yes – in same manner as normal expenditure
3	Is petty cash reimbursement carried out regularly?	When needed to top up float
4	Review petty cash records for unusual amounts	None in evidence
5	Test count the petty cash and agree to accounting records at today's date if not conducted at the year end.	Agreed
6	Select a sample of petty cash payments and receipts and agree to supporting documentation, verifying <ul style="list-style-type: none"> • Amounts • Authorisations • VAT analysis 	Agreed – these are for general petty cash items

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – petty cash records are complete and reconciled – suggest these are reconciled more frequently.

(G) Payroll Controls

Objective	To confirm Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.
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Internal audit will be seeking reassurance that the system is delivering the correct payments for wages and salaries and that PAYE/NIC is correctly deducted from the gross pay and paid to HM Revenue and Customs. Historically, one of the greatest areas of risk for local councils has been the improper payment of wages and salaries, together with the lack of proper deduction of income tax and national insurance contributions.

There are some simple tests to establish whether a person is employed by a local authority or can be regarded as a contractor. **The clerk is always regarded as an employee – as an ‘office holder’. As an employer, the council must operate PAYE/NIC.** If correct deduction for tax or national insurance is not made by the employer, HM Revenue and Customs has the right to seek the lost tax and contributions from the employer as if the payments made were after deduction of the appropriate amounts (i.e. the amount sought is ‘grossed up’). There may also be a liability for interest and penalties that can increase the sum significantly. The clerk, even at the smallest of councils, will need to be able to produce evidence that the correct tax treatment of salary has been arranged with HM Revenue and Customs. HM Revenue and Customs often seek to avoid setting up a PAYE scheme for a single employee whenever possible, so will seek to ‘code out’ any parish council salary through other income, pension scheme or by direct assessment. The council should have an up to date letter from HM Revenue and Customs (addressed to the Council) confirming that arrangements to their satisfaction have been made for the particular employee. Internal audit may verify that evidence each year as part of the annual statement forming part of the annual return.

Changes to contracts of employment (whether annual salary change, or other) require formal agreement by the council as well as being evidenced by a written statement to the employee. The council should record evidence of approved changes in employment contracts in employee records. **Internal audit should check that this evidence is in place and agree sums paid to those sums shown as payable.** The purpose of specifically investigating the PAYE/NIC system recognises the risks inherent in these items, either through fraud or error, and the risk of significant management time and penalties in making corrections if errors arise.

Test		Comments/Conclusions
1	Do all employees have contracts of employment with clear terms and conditions?	Yes
2	Do salaries paid agree with those approved by the council?	Council approves salary scale annually and this is minuted There are councillor allowances – paid via payroll.
3	Are other payments to employees reasonable and approved by the council?	Yes – generally for mileage – forms part of the normal routine of payment authorisations. IA seen evidence of approved expense claim for clerk.
4	Have PAYE/NIC been properly operated by the council as an employer?	Yes this is calculated and paid on a monthly basis in house using Sage.
5	Check a sample of payroll deductions. Verifying calculation of PAYE & NIC	Payroll deductions tested on annual basis no errors. Deductions are correct.
6	Check employee existence by physical verification or by reference to documentation (e.g. personnel files, coding notices etc).	Employees are bonafide
7	Check payroll is signed by a responsible official.	Payroll is approved annually by council and monthly payments in the usual manner each month with other payments. This is minuted.
8	Test check net wages & PAYE per the cash book to the payroll	Nominal ledger shows where applicable 12 monthly payments of wages, pension and NI
9	Review cash book for unusual payments not put	No unusual amounts to report.

	through the PAYE/NI system (e.g. casual labour, round sums, private bills etc).	
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OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – salaries and processing of salaries are correct. There are no errors.

(H) Asset Control

Objective	To confirm asset and investments registers were complete and accurate and properly maintained.
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The Council is required to maintain an asset and investment register. In the smallest councils, this may only be a note produced for members and local electors. **Internal audit will be interested in seeing that there is evidence that the continuing existence of owned and managed assets is checked on a regular basis.** In a larger council the register may be hand written, typed or computer produced; the essence is the same in that the system should be verified on a regular basis. This verification **should include confirmation that insurance cover is adequate and sufficient.** If investments are held, the asset register will be a more active record; it should include details of cost, values, and expected income that can be checked against the actual income. Dates and references to minutes of the members' review of the investments against the investment policy might also be included.

Test		Comments/Conclusions
1	Does the council maintain a register of all material assets owned or in its care?	Yes – detailed fixed asset register maintained in electronic format.
2	Are the assets and Investments registers up to date?	Yes No long term investments.
3	Do asset insurance valuations agree with those in the asset register?	Yes –
4	Obtain details of additions and select items to test to invoice or other supporting documentation, having regard for VAT element	No additions in year
5	Conduct physical verification of selected assets to make sure that they are in regular use and check to fixed asset register	Reviews of office equipment register – assets were physically noted to be in use. Value per register is reasonable.

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory. Council maintains and records assets properly.

(I) Bank Reconciliation

Objective	To confirm Periodic and year-end bank account reconciliations were properly carried out.
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In most councils, the bulk of the financial records will be concerned with a current account and a form of deposit account at a bank or building society. A regular feature of the financial system will be the reconciliation of the balances shown on the statements with those calculated in the council's financial records. **It is strongly recommended that on receipt of a bank statement, there should be a reconciliation of the appropriate cash book record. Internal audit will wish to see that this has been done**, but should not undertake the reconciliation unless it requires re-performance. **It may be appropriate for the year end balances and the reconciliation to be checked in detail.**

The basic cash book record must not be written up from the bank statements. That approach does not provide any form of control. The cash book record is written up from the council's records: cheque counterfoils and the paying-in books, together with the known direct payments and credits. It is the cash book record that is checked regularly against the bank statements to provide control.

The bank reconciliation should include a note of the historic cost of current investments held by the council, if any, so that this can also be monitored to ensure that these funds are performing in the way planned by the council and also so that the council can have, each time this is reviewed, as complete a picture as possible of its liquidity and available funds.

As part of internal control, a member may be appointed to review the bank reconciliation in detail and to evidence that review by signing the reconciliation form and the bank statements.

Test		Comments/Conclusions
1	Is there a bank reconciliation for each account?	Yes
2	Is the bank reconciliation carried out regularly and in a timely fashion?	Yes – monthly and this is signed off in accordance with financial regulations
3	Are there any unexplained balancing entries in any reconciliation?	No –Cheque numbers are current. No significant aged cheques.
4	Is the reconciliation signed off by a member	Yes –
5	Test check the year end reconciliation in detail	No errors – March 2016 reconciliation checked by IA
6	Prepare or obtain a schedule of investments showing all movements in the year and agree opening balances.	N/A
7	Test check value of listed investments at year end for disclosure in financial statements.	N/A
8	Test purchases and sales with agreements, contract notes and minutes	N/A
9	Is the value of investments held summarised on the bank reconciliation?	N/A
10	Check income has been received on all income yielding investments on a consistent basis and ensure tax has been correctly accounted for.	N/A

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – bank reconciliations are carried out and reviewed properly.

(J) Year – End Procedures

Objective	To confirm 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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.
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It is the duty of the council and the RFO to produce the year-end accounting statements. **Internal audit will be looking to see that the appropriate accounting basis is used, that the figures can be followed through on working papers and adjustments, transfers, contra entries etc. are fully explained and justified.** Internal audit would not be expected to check all figures but will probably verify a small sample and the totals.

Councils accounting on an Income and Expenditure basis will have a system in place for identifying outstanding amounts (receivable and payable) and then for deciding on their materiality for inclusion in the accounting statements. **Internal audit will scrutinise the lists of creditors and other balances to ensure that the system is working adequately and that the RFO has correctly identified transactions in the one year that may in whole or part relate to another.**

Test		Comments/Conclusions
1	Are year-end accounts prepared on the correct accounting basis (Receipts and Payments or Income and Expenditure)?	AR completed correctly and casts correctly. Income and expenditure basis used.
2	Do accounts agree with the cashbook?	Yes – SAGE package has full integrated audit trail. NL verified to annual return summary.
3	Is there an audit trail from underlying financial records to the accounts?	Yes – as noted above SAGE very robust system in this regard.
4	Where appropriate, have debtors and creditors been properly recorded?	Yes – Boxes 7 – 8 reconciliation prepared and verified. Debtors and creditors appropriate with documentary evidence seen by IA.
5	Has the Annual governance statement been signed off	Yes – will be taken to council in June
6	Has the annual return been completed in full	Yes
7	Has the council got a system in place for reviewing the effectiveness of internal controls	Yes – council reminded to ensure minute referring to approval of section 1 of annual return is detailed enough to show work undertaken by council throughout the year.

OVERALL CONCLUSION (subject to points carried forward in final notes)

Satisfactory – accounts properly prepared.

(K) Trust funds (including charitable)

Objective	To confirm the council has met its responsibilities as a trustee
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Test		Comments/Conclusions
1	Is the council a sole trustee and is it responsible for managing trust fund assets	Yes
2	Note down names of trusts council is a trustee of	Town Brookes Trust
3	As sole trustee has the council properly carried out its duties in respect of financial reporting and or audit.	Yes duties are separated – charities commission details and documents up to date. Financial amounts not shown on annual return. It was noted the auditors were late in filing the accounts with the charities commission.
4	Carry out any other tasks deemed necessary	none

OVERALL CONCLUSION - (subject to points carried forward in final notes)

Satisfactory – council performs duties properly and in accordance with regulations.

Agenda Item No: 8 **Report No:** FC002/2016
Report Title: Accounts & Annual Return 2015/16
Report To: Full Council **Date:** 16th June 2016
Report By: S Brigden, Town Clerk

Purpose of Report: To present the requisite accounting information and draft Annual Return for approval as required by the Local Audit and Accountability Act 2014 and The Accounts and Audit Regulations 2015 (SI2015/234)

Recommendation(s):

- 1 That Lewes Town Council approves the Annual Governance Statement shown at section 1 of the statutory annual return for the year ended 31st March 2016
 - 2 That Lewes Town Council approves the statutory annual return and supporting documents as required for the year 1st April 2015 to 31st March 2016, for submission to Messrs PKF-Littlejohn LLP, the Audit Commission's appointed External auditors.
-

Information:

The latest amendments to the statutory audit regime affecting local councils were introduced by the Accounts & Audit (England) Regulations 2015. The changes directly affect the Council as it falls into a category where the criteria have been revised. There have been some revisions to the Audit Code of Practice made under these regulations, and these have been accommodated.

The regulations prescribe (among other detail) the form of the Statutory Annual Return, the supporting information, and the order in which Council must acknowledge its responsibilities. Lewes Town Council has, for many years, recognized the benefits of operating its financial accounting system at a level of sophistication that is considerably higher than the minimum requirements, and is already comparable to the commercial Small/Medium Enterprise (SME) classification that the latest Regulations emulate. Under earlier audit regimes, this approach has been commended by auditors as good practice, and will be continued.

The statutory deadline for the Council's formal "approval" of the Annual Return, for forwarding to the Audit Commission appointed external auditors is 30th June. A booklet of accounts is appended. These are all posted on our website. The government-appointed auditors also specify a range of sample documents each year which will accompany the Return and accounts.

The relevant pages of the Annual Return are appended to this report. It is required that Council resolves its approval of the Annual Governance Statement (section 1, p2) prior to approval of the Accounting Statements (section 2, p3).

The Accounting Statements have been certified by me in my capacity as Responsible Finance Officer. The certificate by the Council's independent Internal Auditor (p5) has been signed. He indicates that he has no concerns, and his final report is also presented to this meeting. The Internal Auditor's work; regular reports of the Audit Panel, and occasional reports from other sources, are the instruments by which the Council assures itself that all responsibilities are satisfied.

IMPORTANT NOTE: It is necessary to avoid potential conflict of interest that might affect the auditor's independence, *eg* Messrs. PKF Littlejohn LLP (our appointed external Auditor) may provide personal accountancy or tax advice to a Councillor. Littlejohn themselves attempt to identify such situations, but it is important that Members advise the Town Clerk immediately if they become aware of potential conflicts.

S Brigden
9th June 2016

Section 1 – Annual governance statement 2015/16

We acknowledge as the members of:

Enter name of
smaller authority here:

LEWES TOWN COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including 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 2016, that:

	Agreed		'Yes' means that this smaller authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			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 smaller authority to conduct its business or on 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 smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			considered the financial and other risks it faces and has 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 smaller 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	NA	has met all of its responsibilities where it is a sole managing trustee of a local trust or trusts.

This annual governance statement is approved by this smaller authority and recorded as minute reference:

MINUTE REFERENCE
dated DD/MM/YY

Signed by:

Chair SIGNATURE REQUIRED

dated DD/MM/YY

Signed by:

Clerk SIGNATURE REQUIRED

dated DD/MM/YY

*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

Section 2 – Accounting statements 2015/16 for

Enter name of smaller authority here:

LEWES TOWN COUNCIL

	Year ending		Notes and guidance
	31 March 2015 £	31 March 2016 £	
1. Balances brought forward	904,231	986,556	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	750,466	780,496	Total amount of precept or (for IDBs) rates and levies received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	261,961	239,018	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	410,888	428,247	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	10,056	10,056	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).
6. (-) All other payments	509,158	742,655	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	986,556	825,112	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	953,974	784,052	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	3,236,060	3,236,060	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the smaller authority as at 31 March
10. Total borrowings	73,745	66,933	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 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.
	<input checked="" type="checkbox"/>	<input type="checkbox"/>	

I certify that for the year ended 31 March 2016 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer

[Signature]

Date 08/06/2016

I confirm that these accounting statements were approved by this smaller authority on this date:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting approving these accounting statements.

SIGNATURE REQUIRED

Date DD/MM/YYYY

Section 3 – External auditor certificate and report 2015/16 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2016 in respect of:

Enter name of
smaller authority here:

LEWES TOWN COUNCIL

Respective responsibilities of the body and the auditor

This smaller authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The smaller authority prepares an annual return in accordance with proper practices which:

- summarises the accounting records for the year ended 31 March 2016; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review the annual 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.

External auditor report

(Except for the matters reported below)* on the basis of our review of the annual return, in our opinion the information in the annual return is in accordance with proper practices and no 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 smaller authority:

(continue on a separate sheet if required)

External auditor signature

External auditor name

Date

Note: The NAO issued guidance applicable to external auditors' work on 2015/16 accounts in Auditor Guidance Note AGN/02. The AGN is available from the NAO website (www.nao.org.uk)

Annual internal audit report 2015/16 to

Enter name of smaller authority here:

LEWES TOWN COUNCIL

This smaller authority's internal audit, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ended 31 March 2016.

Internal audit has been carried out in accordance with this smaller 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 smaller authority.

Internal control objective	Agreed? Please choose only one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been kept properly throughout the year.	✓		
B. This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This smaller 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 smaller 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. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	✓		Not applicable

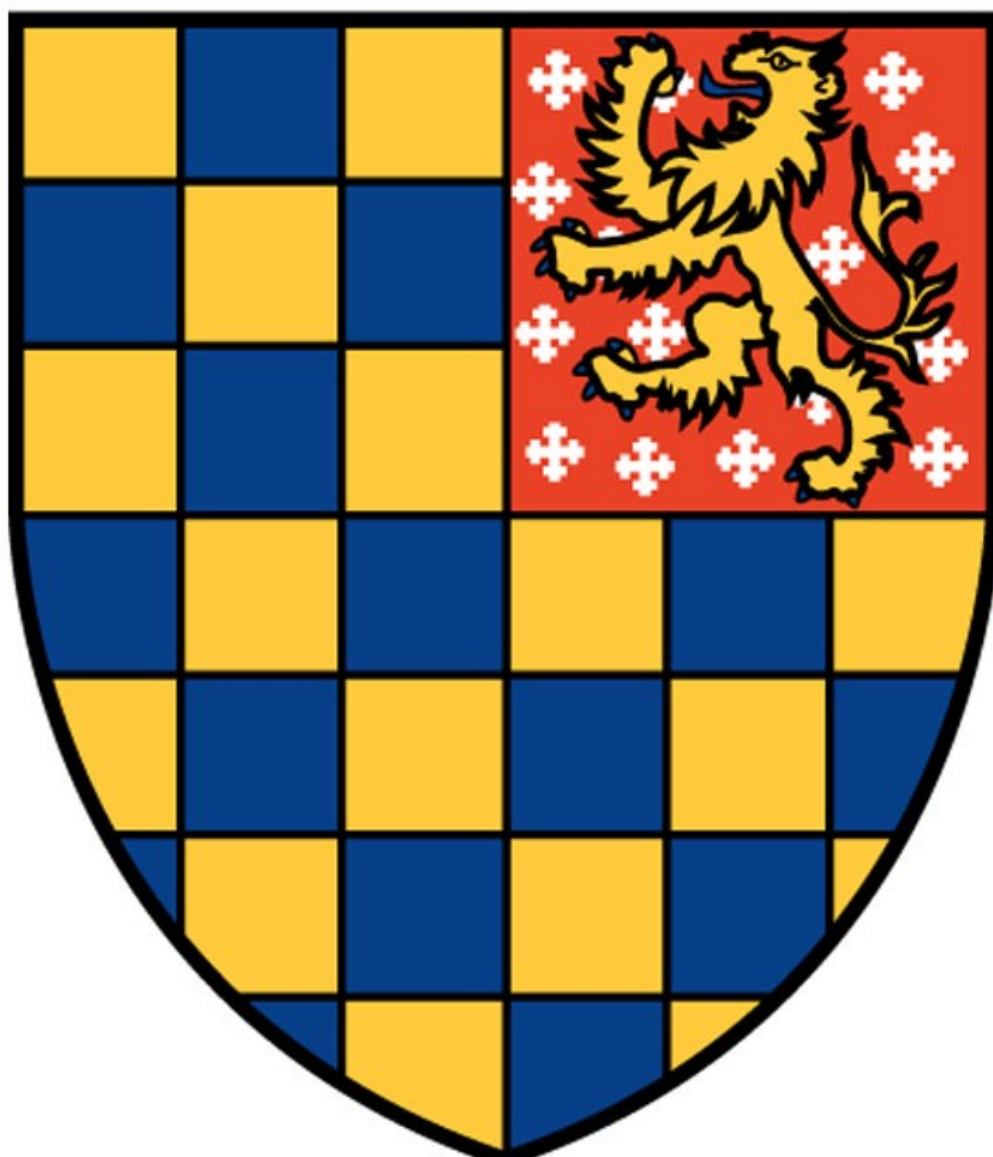
For any other risk areas identified by this smaller authority adequate controls existed (list any other risk areas below or on separate sheets if needed)

Name of person who carried out the internal audit MARK MURBERRY BA (HONS) FCCA CTA

Signature of person who carried out the internal audit M. Murberry Date 08/06/2016

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).
 **Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, internal audit must explain why not (add separate sheets if needed).

LEWES TOWN COUNCIL



FINANCIAL ACCOUNTS
for the year
1st April 2015 to 31st March 2016
subject to audit

LEWES TOWN COUNCIL

Council Information

For the Year ended 31 March 2016

Councillors

Cllr Fraser ADDECOTT (*resigned 29th January 2016*)

Cllr Annabella ASHBY

Cllr Adam BARKER

Cllr Dr Amanda BOLT

Cllr Richard BURROWS

Cllr Michael CHARTIER

Cllr Daisy COOPER

Cllr Will ELLIOTT

Cllr John LAMB

Cllr Imogen MAKEPEACE

Cllr Dr Graham MAYHEW

Cllr Merlin MILNER

Cllr Roger MURRAY

Cllr Susan MURRAY

Cllr Ruth O'KEEFFE

Cllr Tony ROWELL

Cllr Esther WATTS

Cllr Stephen WISCHHUSEN (*known as CATLIN*)

Town Clerk and Responsible Finance Officer

Steve Brigden

Auditors (external)

Littlejohn LLP
Ref: SBA
2nd Floor 1 Westferry Circus
Canary Wharf
LONDON E14 4HD

Auditors (internal)

Mulberry & Co
Chartered Certified Accountants
and Registered Auditors
Lichfield House
60 Abbots Ride
Farnham
Surrey
GU9 8HZ

LEWES TOWN COUNCIL

Explanatory Foreword

For the Year ended 31 March 2016

The Council's statements of accounts for the year ended 31 March 2016 are set out on the following pages. They consist of the following statements:

The Income and Expenditure Account

The Council's revenue account, covering income and expenditure on all services.

The Balance Sheet

This sets out the financial position of the Council at 31 March 2016, i.e. its assets and liabilities at that date.

Statement of Total Movement in Reserves

This summarises the total gains and losses of the Council and their effect on the Council's reserves during the year.

Notes to the Accounts

These provide further information on the amounts included in the financial statements.

This foreword provides a brief explanation of the financial aspects of the Council's activities and draws attention to the main characteristics of the financial position.

Further Information

Further information about the accounts, and the financial administration of the Council, is available from the Town Hall, High Street, Lewes BN7 2QS. This is part of the Council's policy of providing full information about its affairs. Interested members of the public have a statutory right to inspect the accounts before the audit is completed. The availability of the accounts for inspection is advertised on the notice board outside the Council Offices, and on the Council's website (www.lewes-tc.gov.uk). Other aspects of the Council's financial operations are published during the year on the website, and may be obtained on request.

LEWES TOWN COUNCIL

Responsibilities for the Statement of Accounts

Year ended 31st March 2016

The Council's Responsibilities

The Council is required:

- to make arrangements for the proper administration of its financial affairs
- to secure that one of its officers has the responsibility for the administration of those affairs. At this Council, that officer is the Town Clerk
- to manage its affairs to secure economic, efficient and effective use of resources and safeguard its assets.

The "Responsible Finance Officer" Responsibilities

The R.F.O. is responsible for the preparation of the Council's statement of accounts in accordance with the 'Code of Practice on Local Authority Accounting in Great Britain' (the code), so far as it is applicable to this Council, to present fairly the financial position of the Council at 31st March 2016 and its income and expenditure for the year then ended.

In preparing the statements of accounts, the R.F.O. has:

- selected suitable accounting policies and then applied them consistently
- made judgements and estimates that were reasonable and prudent, and
- complied with the code.

The R.F.O. has also:

- kept proper accounting records which were up to date, and
- taken reasonable steps for the prevention and detection of fraud and other irregularities.

Responsible Finance Officer's Certificate

I hereby certify that the statements of accounts for the year ended 31st March 2016 required by the Accounts and Audit Regulations 2015 (SI2015/234) are set out in the following pages.

I further certify that the statements of accounts present fairly the financial position of Lewes Town Council at 31st March 2016, and its income & expenditure for the year ended 31st March 2016.

Signed:.....

Date:.....

Steven Brigden

Town Clerk and Responsible Finance Officer

LEWES TOWN COUNCIL

Statement of Internal Control

Year ended 31st March 2016

Scope and Responsibility

Lewes Town Council (hereafter called “the Council”) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council’s functions and which includes arrangements for the management of risk.

Purpose of the System of Internal Control

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risks of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council’s policies, aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them effectively and economically.

The Internal Control Environment

The Council already has or is putting into place systems which:

- Establish and monitor the achievements of the Council’s objectives
- Facilitate policy and decision making
- Ensure compliance with established policies, procedures, laws and regulations
- Identify, assess and manage the risks to the Council, including how risk management is embedded in the activity of the Council, how leadership is given to the risk management process, and how staff are trained or equipped to manage risk in a way appropriate to their role
- Control the financial management of the Council and the reporting of financial information

LEWES TOWN COUNCIL

Review of Effectiveness

The Council has responsibility for conducting, at least annually, a review of the effectiveness of the system of internal control, and of its arrangements for internal audit.

The review of the effectiveness of the system of internal control is informed by the work of the internal auditor and the executive officers within the Council who have responsibility for the development and maintenance of the internal control environment, and also any comments made by the external auditor or other review agencies and inspectorates.

Our review of the effectiveness of the system of internal control is informed by:

- o The work of officers within the Council
- o Routine oversight by our Audit & Governance Panel
- o The work of the internal auditor
- o The external auditors in their annual audit report

We have been advised on the implications of the result of the review of the effectiveness of the system of internal control by the executive officers, and plan to address any weaknesses and strive for continuous improvement of the systems in place.

We have reviewed the effectiveness of our Internal Audit operations, and have taken account of the guidance issued in this regard by the Audit Commission. We are satisfied on all counts that our arrangements are effective and meet expected standards.

Signed
Cllr Dr Graham Mayhew
Mayor of Lewes 2016/17

Signed
Steve Brigden
Town Clerk & Responsible Financial Officer

Date

Date

Lewes Town Council
Income and Expenditure Account
for the Year ended 31st March 2016

2015 Nett Expenditure	Cost Centres	Notes	2016 Gross Expenditure	2016 Gross Income	2016 Nett Expenditure
86,996	Corporate Admin		109,192	455	108,737
117,219	Civic Admin		119,442	515	118,927
45,594	Mayoralty		45,968	(1,146)	47,114
149,354	Town Hall	17	465,873	94,746	371,127
79,103	All Saints		145,063	59,422	85,641
21,007	Malling Community Centre		24,845	17,707	7,138
41,973	Pells		41,646	244	41,402
81,645	Open Spaces		94,269	987	93,282
29,713	Allotments		29,881	3,358	26,523
0	Election Expenses		16,400		16,400
17,500	Section 137 Expenditure	5	19,810		19,810
-26,864	Other Grants and Sponsorship		27,985	62,504	(34,519)
<hr/>			<hr/>		<hr/>
643,240	COST OF SERVICES		1,140,374	238,792	901,582
(750,466)	Precept Received			780,496	(780,496)
(112)	Interest and Investment Income	2		226	(226)
10,056	Loan Repayment	12	10,056		10,056
14,957	VAT Unclaimable	14	30,528		30,528
<hr/>			<hr/>	<hr/>	<hr/>
(82,325)			1,180,958	1,019,514	161,444
(904,231)	Balance Brought Forward				(986,556)
<hr/>					<hr/>
(986,556)	Balance Carried Forward				(825,112)
<hr/>					<hr/>
527,175	Earmarked Reserve Balance B/F	18		702,236	
236,430	Transferred from General Fund			180,130	
61,369	Transferred to General Fund			295,957	
702,236	Earmarked Reserve Balance C/F				586,409
377,056	General Fund Balance Brought Forward			284,320	
(92,736)	Surplus/(Deficit) for the Year			(45,617)	
284,320	General Fund Balance C/F				238,703
<hr/>					<hr/>
986,556	Balance Carried Forward				825,112
<hr/>					<hr/>

NOTE: Totals may be affected by "rounding" convention

**Lewes Town Council
Balance Sheet
as at 31st March 2016**

Year Ended 31 March 2015	Notes	Year Ended 31 March 2016
£		£
	CURRENT ASSETS	
5,685	Stock 8	4,563
23,946	Debtors 9	9,557
26,990	Payment in Advance	
26,713	VAT Recoverable 14	52,071
953,974	Cash in Hand	784,052
1,037,308	TOTAL ASSETS	850,243
CURRENT LIABILITIES		
47,154	Creditors 10	23,309
3,598	Receipts in Advance	1,821
0	VAT Payable	
50,752	TOTAL LIABILITIES	25,130
NET ASSETS		
986,556		825,112
Represented by:		
284,320	General Fund	238,703
702,236	Earmarked funds	586,409
986,556		825,112

.....
Cllr Dr Graham Mayhew
Mayor 2016/17

.....
Steve Brigden
Responsible Finance Officer

Date:.....

Date:.....

Lewes Town Council**Notes to the Accounts****Year Ended 31 March 2016****1. Principal Accounting Policies****Accounting Convention**

The accounts have been prepared in accordance with The Code of Practice on Local Authority Accounting in Great Britain (the Code), which is recognised by statute as representing proper accounting practices.

Debtors and Creditors

The revenue accounts of the Council are maintained on an income and expenditure basis in accordance with the Code. That is, sums due to or from the Council during the year are included whether or not the cash has actually been received or paid in the year. Exceptions to this are payment of insurance premiums and regular quarterly accounts (e.g. telephones, electricity). This policy is applied consistently each year, and therefore, it will not have a material effect on the year's accounts or on the Council's annual budget.

Leases

The Council has no commitments under finance leases. Rentals payable under operating leases are charged to revenue on an accruals basis.

Earmarked Reserves

Earmarked Reserves are a means of building up funds to meet known or predicted liabilities in the coming years.

2. Interest and Investment Income	2015	2016
	£	£
Interest Income – General Funds	112	226

3. Agency Work

During the year the Council did not undertake any agency work on behalf of other authorities or commission any agency work to be performed by other authorities.

4. Publicity

Section 5 of the Local Government Act 1986 requires the Council to disclose expenditure on publicity. Details are shown under the following broad categories:

	2015	2016
	£	£
Recruitment Advertising	0	0
Marketing Advertising	952	447
Other Publicity (incl. newsletter)	3,238	1,945
Community Cinema operating advertisements	1,633	1,410
TOTAL	5,823	3,802

Lewes Town Council**Notes to the Accounts****Year Ended 31 March 2016****5. S.137 Expenditure**

Section 137 of the Local Government Act 1972 (as amended) enables the Council to spend up to £7.36 per head (2015:£7.20) on the electoral roll in this year for the benefit of people in its area on activities or projects *not specifically authorised by other powers*.

Expenditure was made under this power in 2015/16 for the following purposes:

	2015	2016
	£	£
Grants to		
Lewes Town Partnership	7,000	7,000
East Sussex Youthbank	4,000	4,000
The Oyster Project	1,500	0
CRUSE bereavement care	500	0
Furniture Now!	2,000	0
Circles Network	1,000	0
Landport Residents Association	500	0
Raystede Centre	250	0
RELATE counselling	750	0
Kingston Rd & Cranedown Residents Association	0	4,000
Chapel Café & foodbank	0	850
Sussex Community Development Association	0	1,000
PATINA	0	2,000
Youth Focus for Lewes	0	960
TOTAL	17,500	19,810

Grants to bodies such as the Citizens Advice Bureau are made under other specific legal powers and are not included in the above figures.

General Power of Competence

Minute extract: Council meeting of 21st May 2015

Ref **FC2015/14.1** “Lewes Town Council declares that it meets the conditions, prescribed in Article 2 paragraph 2 of The Parish Councils (General Power of Competence) (Prescribed Conditions) Order 2012 (SI2012/965), and hereby resolves to adopt the General Power of Competence as provided in the Localism Act 2011 ss1-8.” This declaration has effect until the Council’s Annual Meeting 2019.

6. Employees and Members

The average weekly number of full-time equivalent employees during the year was ELEVEN. The establishment is 14 (8 full-time; 6 part-time).

The government’s Code of Recommended Practice for Local Authorities on Data Transparency promotes the following statement of senior employees’ remuneration:

	2015	2016
	£	£
Chief Executive Officer/Head of Paid Service (Town Clerk)		
Gross salary received	62,329	62,827
Employer’s contribution to LGPS	12,424	12,942
This represents a multiple of 2.89 compared with the median of all salaries		
Members’ Allowances paid in the year	2,979	4,060

Lewes Town Council**Notes to the Accounts****Year Ended 31 March 2016****7. Auditors remuneration**

Fees due to Littlejohn LLP, external auditors, were	£2,000	(2015: £1,920).
Fees paid to Mulberry & Co, internal auditors, were	£907	(2015: £1,014)

8. Stock

	2015	2016
	£	£
Resale & civic items; protective clothing; materials	3,486	2,441
Town Hall consumable stores	529	472
All Saints consumable stores	343	461
All saints resale stock	285	206
Stationery	*1,041	*983
TOTAL	5,685	4,563

* includes estimates for stock pre-printed items

9. Debtors

	2015	2016
	£	£
Trade debtors (No debts were more than 3 months old)	23,946	9,557
VAT (see Note 16)	26,713	52,071
TOTAL	50,659	61,628

10. Creditors and Accrued Expenses

	2015	2016
	£	£
Creditors	47,154	23,309
Receipts in Advance	3,597	1,821
TOTAL	50,751	25,130

11. Operating Lease Commitments

The Council had the following annual commitments under operating leases at 31 March.

	2015	2016
	£	£
Photocopier and doormats	2,229	2,271

12. Loans

	2015	2016
	£	£
Public Works Loan Board (1999 – 2023)	73,745	66,933

This loan was taken out on 18th January 1999 for works to the Town Hall, in the sum of £150,000 at fixed interest rate of 4.5%pa, with instalments payable half-yearly over 25years (terms as PWLB Circular No116)

Lewes Town Council

Notes to the Accounts

Year Ended 31 March 2016

13. Pensions

For the year ended 31 March 2016 the Council's contributions equalled 20.6% of employees' pensionable pay (2014/2015 20.1%). Local Government Pension Scheme administrators have notified employer contribution rates for the following year as: 2016/17: 21.1%

14. Value Added Tax (VAT)

Subject to certain conditions, local councils may treat as "non-business" for purposes of VAT some activities that would normally be "business", even when charges are made (*Value Added Tax Act 1994 s33*). It is possible to agree a "partial-exemption" formula, whereby a proportion of an activity can be defined as "non-business" eg a building containing both public halls and the council's own offices may be agreed to offer a percentage of its floor area as space available for exempt uses, and the rest defined as its business base. Expenditure and VAT paid on operation of the building can then be apportioned.

VAT paid (input tax) in relation to exempt activities can be reclaimed provided that the total amount does not exceed £7,500 for the year (average £625 per month), AND represents less than 5% of the total VAT paid on *all* goods/services in the year.

15. Contingent Liabilities

The Council is not aware of any contingent liabilities at the date of these accounts.

16. Council Tax Reduction Support Grant

Government changes have given Principal councils freedoms to remove/alter existing exemptions and discounts from council tax.

The Government has decided that Parish tax bases will be lowered to reflect new local council tax support scheme discounts.

The funding provided to Billing Authorities includes a specified amount attributable to parish areas. The Government has made it clear that this has been provided with the expectation that they will work with local parishes and use this to mitigate the inflationary effect of the tax base reduction on their notional Band'D' equivalent charge. Not all Billing Authorities in England have done this, but it is expected that the indicative funding that Lewes District Council will receive for passing-on to parishes will be transferred as a Council Tax Reduction Support Grant (CTRSG). Lewes District Council has indicated the following payments of this grant:

2013/14: £89,271 2014/15: £73,534 2015/16: £62,504 2016/17: £53,128

The programmed reduction in the amount of CTRSG will increase the calculated Band'D' equivalent value, regardless of any change in Lewes Town Council's budget requirement.

17. Town Hall

In 2015/16 the Council commissioned a major repair/conservation programme for the Town Hall; a heritage-listed building (Grade 2), commencing with the South elevation - the High Street façade. This entailed substantial repairs to ornamental brickwork and terracotta mouldings; stone work; window frames and other woodwork, and re-laying of roof coverings. This work continues as the roof coverings of both the assembly Room and Corn Exchange are to be replaced during 2016/17. Works are funded from accrued balances in Earmarked Reserves (*see note 18*) and the General Fund.

Lewes Town Council
Notes to the Accounts
31 March 2016

18. Movement in Reserves

	Opening Balance	Transfer from General Fund	Transfer to General Fund	Total
	£	£	£	£
Earmarked Reserves				
R1 Town Hall	147,510	58,000	205,510	0
R2 All Saints Centre	38,800	6,000	0	44,800
R3 Open Spaces	14,060	3,000	17,060	0
R4 Lewes Priory	3,060	280	148	3,192
R5 Pells Lake	11,929	0	0	11,929
R6 The Pells	90,639	10,000	0	100,639
R7 Commemorations Fund	12,005	2,000	0	14,005
R8 Environment Enhancement Fund	21,355	2,000	0	23,355
R9 Town Clocks	1,800	300	0	2,100
R10 Malling Community Centre	193,000	40,000	0	233,000
R11 Castle floodlights termination agreement	5,000	0	5,000	0
R12 Neighbourhood road-salt bin grants fund	2,583	0	0	2,583
R13 Election costs reserve	9,054	4,500	13,554	0
R14 Devolution process	78,000	16,000	6,545	87,455
R15 ICT Replacement	4,250	750	0	5,000
Projects committed or in progress				
P1 Placeholder for future projects	0	0	0	0
P2 Historic plaques programme (with FoL)	1,800	300	1,140	960
P3 Magic Circle (with FoL)	21,000	7,000	21,000	7,000
P4 Placeholder for future projects	0	0	0	0
P5 Neighbourhood Plan	18,891	20,000	26,000	12,891
P6 Town Hall access programme	0	0	0	0
P7 Placeholder for future projects	0	0	0	0
P8 Allotments improvements	0	10,000	0	10,000
P9 Pedestrian crossings (contribn to ESCC)	27,500	0	0	27,500
	702,236	180,130	295,957	586,409

Movements this year relate to:

Budgeted contributions from income to reserve funds, and use of those reserves for their defined purpose.

General Fund*

	Opening Balance	Surplus /Deficit	Closing Balance
	£	£	£
Brought Forward	284,320	(45,617)	238,703

* The "General Fund" is the amount not committed to projects or earmarked reserves, which permits day-to-day liquidity and prudent allowance for unforeseeable demands.

It is maintained at a target level roughly equal to 50% of gross annual expenditure, although may fluctuate.

** Accounts marked have no further purpose, and balances have been re-appropriated to the General Fund.

Lewes Town Council
Notes to the Accounts
31 March 2016

19. Information on Assets Held

	31/03/2015	Movement in the Year Acquisitions	31/03/2016	Method of Valuation
	£	£	£	
Operational Land and Buildings				
Lewes Town Hall	1,925,926	0	1,925,926	*
All Saints Centre	362,727	0	362,727	*
Pells Swimming Pool	131,250	0	131,250	*
Non-Operational Land and Buildings				
Malling Community Centre	85,000	0	85,000	**
Equipment				
Computer Equipment	10,948	0	10,948	*
Franking Machine	472	0	472	*
Infrastructure Assets				
Bus Shelters	42,193	0	42,193	*
Town Seats and Benches	21,707	0	21,707	*
Waste Bins	3,027	0	3,027	*
Town Signs	5,877	0	5,877	*
Community Assets				
Lewes Priory site	24,000	0	24,000	**
The Pells Land	15,000	0	15,000	**
Allotments	26,500	0	26,500	**
The Town Plate	237,790	0	237,790	**
Works of Art	252,500	0	252,500	**
St. Michael's Town Clock	21,000	0	21,000	**
Civic Robes	35,670	0	35,670	**
Antique House Clock	2,370	0	2,370	**
Antique Books	2,100	0	2,100	**
War Memorial	1	0	1	***
Land at Landport Bottom (50% share with Lewes District Council)	1	0	1	***
Love Lane Tree Belt	1	0	1	***
Tom Paine Statue, Library terrace [private gift to town]	30,000	0	30,000	****
	3,236,060	0	3,236,060	

* Valued at open market value less depreciation prior to 31/3/05 (depreciation not charged subsequently, due to change in local councils' statutory accounting regime)

** Valued at open market value at 1/4/2004

*** Nominal value/community asset

**** Valuation for insurance purposes

Assets are insured at replacement cost values, except the Priory and War Memorial, which are insured on a first-loss basis.

Agenda Item No: 9 **Report No:** FC003/2016
Report Title: Corporate Risk Assessment 2016-17
Report To: Full Council **Date:** 16th June 2016
Report By: S Brigden, Town Clerk

Purpose of Report: To apprise members of the results of the statutory annual risk assessment carried out for the Council's activities and functions for the 2016-17 municipal year.

Recommendation(s):

- 1 That this report, and the summary table of assessed risks appended to it, be noted.
-

Information:

1 It is a requirement of the audit and corporate governance regime for parish councils that an annual appraisal is carried out, of risks arising from council activities. This extends the familiar and long-established concept of physical Health & Safety oriented risks to include such things as the likely effect of a failure to observe a statutory deadline, or the omission of important clauses in contracts.

2 The Council utilizes a very simple computer software package (*DMH Solutions LCRS system*) designed specifically for the parish council sector. This prompts an evaluation of all the required elements, and allows the addition of local, specialized, risk elements unique to an individual Council. This is the latest version available, covering all known and anticipated legislation affecting parish council risk.

The principle of assessment is to award a score for the LIKELIHOOD of a risk element event, *given current controls and systems*, and a score representing the likely IMPACT or EFFECT on the Council should there be an occurrence of the event or failure. The system effectively multiplies these factors and highlights high-risk elements for inclusion in a risk-reduction action plan. For example:

Example 1 an **intangible** risk might be associated with the statutory requirements for the administration of Council meetings (agenda timetable, press and public access, minute-keeping etc.) - failure to meet any or all the legal requirements is unlikely (score = LOW likelihood of event) and the probable effect would be (relatively) minor; probably limited to public criticism, although could result in a legal reprimand and/or "qualified" audit report (score = LOW impact on the business). This element would be considered to be CONTROLLED, *ie* we are aware of the risk and run the organization's day-to-day functions in such a way as to minimize or avoid it.

Example 2 a **tangible** risk exists with the provision of amenities such as bus-shelters and street furniture – this gives rise to an almost constant threat of vandalism and the associated repair costs, and street seating carries the risk of liability claims if unrepaired faults result in damage to clothing or personal injury to a member of the public. Example Score = MEDIUM/HIGH likelihood of an event and MEDIUM impact on business (mainly financial, but includes the disruption of organizing and/or effecting repairs). This element would be identified as UNCONTROLLED, and a plan demanded to address it. Such risks are minimized by a programme of scheduled inspections by the Town Ranger; a policy to immediately repair or remove potentially dangerous items; adequate budget provision to address regular repair costs; appropriate public liability insurance provision *etc.*... and the risk becomes CONTROLLED.

3 **This year's review** has taken account of **276** risk elements within **36** functions or areas of operation. Not all are relevant to LTC, but scores have been awarded to **237** risk elements, and there are **5** salient points, all related to the third-party management arrangements for Mallings Community Centre. Mitigation is effected by close contact with the managing agents, Mallings Community Association, and appropriate insurance.

A summary report extract is appended; the full report (68 pages) is available on request to TC.

S Brigden 2nd June 2016



LCRS 6. Overall Summary

LEWES Town Council Assessment for year 2016 To 2017

Area	Duty	No of risks	Number scored	Avg Score	No of uncontrolled Risks (>3)	Your action plan rank
Allotments	Powers to provide allotments Duty to provide allotment gardens if demand unsatisfied	19	19	1.8	0	<input type="text"/>
Bar Services		8	8	1.4	0	<input type="text"/>
Bonfire Celebrations	Power to provide	4	4	2.0	0	<input type="text"/>
Bus Services	Power to provide transport schemes	2	2	1.0	0	<input type="text"/>
Bus Shelters	Power to provide and maintain shelters	7	6	1.3	0	<input type="text"/>
Cemeteries/Churchyards	Power to provide	18	7	1.7	0	<input type="text"/>
Clocks	Power to provide public clocks	5	5	1.6	0	<input type="text"/>
Code of Conduct	Duty to adopt a code of conduct	1	1	2.0	0	<input type="text"/>
Community Centres	Power to provide and equip buildings for use of clubs having athletic, social or educational objectives	16	16	2.6	5	<input type="text"/>
Computing	Power to facilitate discharge of any function	3	3	1.7	0	<input type="text"/>
Council Meetings		4	4	2.0	0	<input type="text"/>
Council Property and Documents	Duty to disclose documents and to adopt publication scheme	4	4	2.0	0	<input type="text"/>
Crime Prevention - CCTV	Powers to spend money on various crime prevention measures	10	2	1.5	0	<input type="text"/>
Data Protection	Duty of Notification and Duty to Disclose (subject access)	1	1	2.0	0	<input type="text"/>
Employment of Staff	Duty to Appoint	7	7	2.1	0	<input type="text"/>
Entertainment and the arts	Provision of entertainment and support of the arts	17	17	2.0	0	<input type="text"/>
Financial Management	Duty to ensure responsibility for financial affairs	11	11	2.0	0	<input type="text"/>
Gifts	Power to accept	1	1	1.0	0	<input type="text"/>
Investments	Power to participate in schemes of collective investment	4	4	1.8	0	<input type="text"/>
Land	Power to acquire by agreement, to appropriate, to dispose of land Power to accept gifts of land	13	13	1.7	0	<input type="text"/>
Markets	Power to provide	18	13	1.0	0	<input type="text"/>



LCRS 6. Overall Summary

LEWES Town Council Assessment for year 2016 To 2017

Area	Duty	No of risks	Number scored	Avg Score	No of uncontrolled Risks (>3)	Your action plan rank
Meetings of the Council	Duty to meet	5	5	1.2	0	<input type="text"/>
Newsletters	Power to provide from 'free resource'	7	6	1.3	0	<input type="text"/>
Nuisances	Power to deal with offensive ditches	1	1	2.0	0	<input type="text"/>
Open spaces	Power to acquire land and maintain	11	11	1.7	0	<input type="text"/>
Planning & Development Contr	Rights of consultation	1	1	1.0	0	<input type="text"/>
Play Areas	Power to provide	4	4	2.0	0	<input type="text"/>
Provision of Office Accommod	Power to provide	5	5	1.6	0	<input type="text"/>
Provision of Website/Internet	Power to provide from 'free resource'	2	2	1.5	0	<input type="text"/>
Public buildings and Village ha	Power to provide buildings for offices and for public meetings and assemblies	16	15	1.7	0	<input type="text"/>
Seats		3	3	1.7	0	<input type="text"/>
Shelters & Seats	Power to provide	3	3	1.3	0	<input type="text"/>
Swimming Pool	Power to provide	16	8	2.0	0	<input type="text"/>
Town and Country Planning	Right to be notified of planning applications	3	3	1.0	0	<input type="text"/>
Village Signs	Power to erect (with Highway Authority approval)	4	4	1.0	0	<input type="text"/>
War Memorials	Power to maintain, repair, protect and adapt war memorials	3	3	2.0	0	<input type="text"/>
Web Sites		19	15	1.1	0	<input type="text"/>

No of risks	Number scored	Avg Score	uncontrolled Risks (>3)	Your action plan rank
276	237	1.7	5	

Agenda Item No: 10 **Report No:** FC004/2016
Report Title: Retention of Internal Auditor
Report To: Full Council **Date:** 16th June 2016
Report By: S Brigden, Town Clerk

Purpose of Report: To recommend retention of an Internal Auditor.

Recommendation(s):

- 1 That Mr Mark Mulberry, of Mulberry & Co., Lichfield House, 60 Abbots Ride, Farnham, Surrey, GU9 8HZ be retained as Internal Auditor to Lewes Town Council for the 2016/17 financial year.
-

Information:

1. The Council is subject to a statutory audit regime defined by the Local Audit and Accountability Act 2014 and The Accounts and Audit Regulations 2015 (SI2015/234).
2. All local councils are required at least once a year to confirm “in accordance with proper practices”, a review of the effectiveness of their system of internal control including a review of internal audit. Since 2003, when such regulations were first extended to Parish Councils, this has been reported as part of Lewes Town Council’s published accounts booklet and consistently been remarked as good practice by internal and external auditors.
3. It should be noted that the term *internal* auditor (IA) can be misleading, as this is an independent external consultant, commissioned direct by a Council – contrasting with the *external* audit currently carried-out by government-appointed contractors.
4. The IA has a role in reviewing the effectiveness of control measures that the council decides to put in place and Lewes Town Council has been consistently fortunate to retain the services of IA’s who were extremely experienced in high-level local government financial management. The first was the (then) recently-retired Director of Finance at Wealden District Council. Following his untimely death in 2005, the Council retained another professional, recently retired from an extended career with the District Audit Service (a division of the Audit Commission), who subsequently fully retired at the close of the 2010/11 account year.
5. Both the Society of Local Council Clerks (SLCC) and The Sussex & Surrey Associations of Local Councils (SSALC) maintain (short!) lists of “jobbing” internal auditors, but there is only one prospect registered who offers experience and qualifications appropriate to the work of a larger Parish: Mark Mulberry, of Mulberry & Co; a professional accountant and auditor who, coincidentally, manages SSALC’s own finances and who also provides audit services to other larger councils in Surrey and Sussex. Mr Mulberry has acted as IA for Lewes Town Council since the 2011/12 financial year, and has developed a thorough understanding of our particular operating environment.
6. Mr Mulberry is a Chartered Certified Accountant, Registered Tax Advisor; and Registered Auditor with a private practice based in Surrey.
7. A practical plan for internal audit at Lewes is effected in two parts; the first concentrating on systems and procedures and the second on financial aspects. These are carried out in the autumn and spring respectively. As part of the process a written plan and other associated information are provided to ensure the council can fulfil its obligations. At the end of the process a comprehensive report is submitted to council.
8. Fees are charged based on time spent and, as members of SSALC, Lewes enjoys a discount of 50% off the normal commercial rate. In addition there is a small charge for travel cost but not for travel time.
9. Mr Mulberry’s fee is considered extremely reasonable and compares very favourably with other audit costs.

S Brigden
17th May 2016

Agenda Item No: 11 **Report No:** FC005/2016
Report Title: Review of Councillors individual duties
Report To: Full Council **Date:** 16th June 2016
Report By: S Brigden, Town Clerk

Purpose of Report: To advise changes to allotted individual duties requested by Members.

Recommendation(s):

- 1 That the changes to allotment of duties to individual Members, as shown appended to this report be approved for the remainder of the 2016/17 municipal year.
-

Information:

Duties were allocated to individual Members at the Annual Meeting on 12th May 2016. Since these appointments were made, some Members have requested changes.

These alterations, the effects of which are shown on the attached tables, are:

Appointment to Outside Body:

Landport Bottom Joint Management Committee (*administered by Lewes District Council*)

Cllr Elliott resigns from this duty.

Cllr R Murray is prepared to accept appointment.

Members Individual Duties:

Planning Committee

Cllr Baah requests appointment to the committee.

Lead Member for Finance & Policy

This duty is currently unallocated – nominations are sought.

S Brigden
7th June 2016

Councillors individual duties 2016/17

Ref. Report FC005/2016



LEWES
TOWN
COUNCIL

		LEAD MEMBERS						Functional panels <i>etc</i>						Currently-active Working Parties														
		Bank Signatory	Finance & Policy	Environ't & Tourism	Youth & Com'ty	Communic'ns	Grants panel	Planning C'ttee	Audit Panel	Personnel Panel	Finance	Pells Pool CA liaison	ASC Steer'g	Transport Issues	Comm'n's	Buildings Refurb'nt	Energy Efficiency	Communic'ns	Homes & Workspaces	Dementia								
Annabella	ASHBY	✓						✓		✓								✓	✓									
Janet	BAAH							✓																				
Adam	BARKER								✓	✓																		
Dr Amanda	BOLT									✓		✓	✓															
Richard	BURROWS	✓					✓			✓		✓																
Stephen	CATLIN (Wischhusen)							✓	✓			✓		✓	✓	✓		✓	✓									
Michael	CHARTIER	✓								✓	✓	✓		✓	✓				✓									
Will	ELLIOTT							✓	✓					✓				✓	✓									
Huw	JONES						✓					✓		✓				✓										
John	LAMB				✓			✓	✓			✓		✓		✓										✓		
Imogen	MAKEPEACE					✓								✓	✓			✓	✓	✓								
Dr Graham	MAYHEW									✓					✓	✓												
Merlin	MILNER			✓				✓	✓			✓	✓	✓		✓	✓			✓								
Roger	MURRAY	✓						✓				✓		✓	✓	✓	✓										✓	
Susan	MURRAY	✓					✓	✓			✓	✓		✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Ruth	O'KEEFFE	✓					✓	✓			✓	✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Tony	ROWELL	✓							✓					✓		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Esther	WATTS						✓					✓		✓			✓	✓			✓					✓		



Lewes District Association of Local Councils	Cllr S Murray
East Sussex Association of Local Councils	Cllr S Murray
Citizens Advice Bureau	Cllr R Murray
Railway Land Wildlife Trust (2)	Cllr R Burrows Cllr S Murray
Landport Bottom Joint Management Committee (4)	1 Cllr A Barker 2 Cllr R Murray 3 Cllr I Makepeace 4 Cllr S Murray
Lewes Town Partnership	Cllr Catlin (S Wischhusen)
Lewes – Uckfield Line Parishes group	Cllr Catlin (S Wischhusen)
Sussex Community Rail Partnership	Cllr Catlin (S Wischhusen)
Lewes Priory Trust	Cllr E Watts
Stanley Turner Advisory Committee	Cllr R Burrows
Lewes Conservation Area Advisory Group	Cllr A Ashby