

HORLEY TOWN COUNCIL
ORDINARY MEETING OF THE COUNCIL

Minutes of an Ordinary Meeting of Horley Town Council held at the Albert Rooms,
Albert Road, Horley on Tuesday 20 October 2015 at 7.30 pm.

Present	Cllrs Richard Olliver – Chairman & Town Mayor J Baird J Baker S Banwait R Biggs H Davies K Etheridge M George J Hudson A Kitajewski L Mabbett Samantha Marshall David Powell H Randall
In Attendance	A Jones (Town Clerk) C Fenton (Deputy Down Clerk) Laura Thurlow, Deputy Director, Community Foundation for Surrey

C 3849 Apologies and Reasons for Absence

RESOLVED: that the apologies of Cllrs D Jackson, Simon Marshall V Marshall and F Stimpson be accepted, for reasons as specified in the attendance register.

C 3850 Request for Leave of Absence

RESOLVED: that the request by Cllr David Jackson for a three month leave of absence (from 1 October 2015) be accepted.

C 3851 Disclosable Pecuniary Interests and Non-Pecuniary Interests

Cllr George declared a non –pecuniary interest in the application for funding from the Horley Edmonds Fund, in view of his governorship of the school concerned.

RESOLVED: noted.

C 3852 Public Forum

No members of the public were present.

RESOLVED: noted.

C 3853 Ordinary Meeting of the Council, 1 September 2015

The minutes of the Ordinary Meeting of the Council were presented for confirmation by members and signature by the Chairman of the Council.

RESOLVED: that the minutes of the Ordinary Meeting of the Council held on 1 September 2015, including all confidential items, be approved.

C 3854 Leisure & Amenities Committee, 8 September 2015

RESOLVED: that the unapproved minutes of the above meeting of the Leisure & Amenities Committee, including all confidential items, be received.

C 3855 Finance & General Purposes Committee, 29 September 2015

RESOLVED: that the unapproved minutes of the above meeting of the Finance & General Purposes Committee, including all confidential items, be received.

C 3856 Planning & Development Committee, 18 August 2015

RESOLVED: that the approved minutes of the above meeting of the Planning & Development Committee be received.

C 3857 Planning & Development Committee, 15 September 2015

RESOLVED: that the approved minutes of the above meeting of the Planning & Development Committee be received.

C 3858 Strawson Hall – Possible Application for funding to Horley Edmonds Community Fund

The Clerk advised that an application for funding towards the cost of replacing contents at Strawson Hall may be made at a later date.

RESOLVED: noted.

C 3859 Chairman's Report

The Chairman reported that he had attended the following:

- Civic Day at Elmbridge Borough Council
- South & South East in Bloom Awards Ceremony in Brighton
- Surrey Scout AGM, Reigate
- Horley in Bloom Awards Evening
- Service for the Judiciary, Guildford
- Horley Bowling Club Annual Dinner
- Transfer of Colour, Horley St John Ambulance

- C 3859)** Her Majesty's Lord-Lieutenant of Surrey Awards Ceremony
Family Line AGM, Fetcham Park

RESOLVED: noted.

C 3860 Reports from County Councillors

The Deputy Clerk reported that County Cllr Dorothy Ross –Tomlin would be giving a presentation to members on the workings of the Reigate & Banstead Local Committee, immediately prior to the Full Council meeting on 15 December 2015.

RESOLVED: noted.

**Community Foundation for Surrey –
Horley Edmonds Community Fund**

- C 3861** **RESOLVED: that receipt be noted of the Quarter 2 Fund Statement for April – September, a copy of which is appended.**

- C 3862** **RESOLVED: that receipt be noted of the Horley Edmond Fund's 2015 Fund Report.**

- C 3863** Laura Thurlow, Deputy Director of the Community Foundation for Surrey, gave a presentation to members on the operation of the Horley Edmonds Community Fund. She explained that the Fund was established in 2008 as a permanent endowment fund, with an initial capital sum of £105,000 from a bequest from Cyril Edmonds, a local builder. As at 31 March 2015, the capital value of the fund was £116,528.72. Laura told members that the capital sum was invested and the interest used to support community projects and activities in Horley. The Community Foundation for Surrey managed the fund on behalf of the Town Council and assessed grant applications received, before submission to the Town Council for consideration. As at 31 July 2015 the Fund had awarded 26 grants to the value of £20,046.84.

The Chairman thanked the Deputy Director for her interesting presentation.

RESOLVED: noted.

C 3864 Horley Edmonds Fund – Application for Funding

Members considered an application for funding from a surrey-based charity to deliver a creative project for under-achieving children at a local school. Following discussion, members requested that further information be sought.

RESOLVED: that the application be re-considered at the Full Council meeting on 15 December 2015.

C 3864) *(Afternote: the application was subsequently declined by the Grants Policy Group of the Community Foundation for Surrey)*

C 3865 **Liaison Meetings with Surrey Police**

The Clerk advised that he had attended a Joint Action Group (JAG) meeting at Horley Police Station to examine the significant amount of anti-social behaviour currently being experienced at Horley Recreation Ground.

RESOLVED: noted.

Annual Audit for the year ending 31 March 2015

C 3866 The Clerk advised that the audit had been completed and was unqualified.

RESOLVED: noted.

C 3867 **RESOLVED: that receipt be noted of the Certificate and Opinion from External Auditor BDO LLP (Section 3 of the Annual Return.)**

C 3868 **RESOLVED: that the completed Annual Return be approved. (A copy is appended.)**

C 3869 The Clerk explained that an Issues Arising Report had been received from the External Auditor, which highlighted recommendations made by the Town Council's Internal Auditor throughout the year to improve the financial systems of the Council.

RESOLVED:

- i) that the Town Council implement the recommendations of the Internal Auditor before the end of the current financial year.**
- ii) that the Clerk's responses to the recommendations in the Internal Auditor's Report form the Action Plan in response to the Issues Arising Report. (Copies of the Issues Arising Report and the Internal Auditor's report are appended.)**

C 3870 **Presentation on Precept 2016 – 2017**

The Clerk gave a presentation to members on the requirements for next year's Precept and the calculations involved. He explained that the Committees would be making recommendations regarding levels of Precept required, which would be reviewed by the Finance & General Purposes Committee, before recommending a Precept requirement to Full Council on 15 December 2015. The Precept divided by the number of Horley Households equalled the Band D precept for Horley Town Council. This figure was adjusted for the remaining

C 3870) bands. There would be a number of factors to consider when setting the Precept, such as the likely increase in grounds maintenance costs, as well as the 25% reduction in the Council Tax Support Grant (reduction of £5,210). The Clerk added that the figure for the number of Horley Households to be used in the Precept calculations (the Tax Base) was expected soon from Reigate & Banstead Borough Council.

RESOLVED: noted

C 3871 Horley Town Council and Reigate & Banstead Borough Council Liaison Committee

It was noted that the next meeting of the Committee was planned to take place on 9 December at Reigate Town Hall and would be attended by the Borough Council's Deputy Leader, as well as Borough Officers Gavin Handford and Bill Pallett. Included on the agenda would be a review of purpose.

RESOLVED: noted.

Surrey & Sussex Associations of Local Councils (SSALC) and National Association of Local Councils (NALC)

C 3872 **RESOLVED: that receipt be noted of information regarding elections to the NALC Larger Councils' Committee (no nominations to be put forward).**

C 3873 **RESOLVED: that the enrolment of two Town Council officers on the SSALC Certificate in Local Administration (CiLCA) Programme, for the total sum of £640, be approved.**

C 3874 Diary Dates

RESOLVED: that future events be noted, in particular the Remembrance events and Services on 4, 8 & 11 November, the Christmas Fayre on 28 November and Town Centre Carol Service and Hospitality on 12 December.

C 3875 Urgent Business for Inclusion on Future Agenda

RESOLVED:

- i) that issues concerned with blockages on the Burstow Stream be raised at the next meeting of the Leisure & Amenities Committee.**
- ii) that the proposal to develop a possible Business Park south of Horley become a standing item on the agenda of the Planning & Development Committee until further notice.**

C 3876 Extraordinary Full Council Meeting

RESOLVED: that an Extraordinary Meeting be held at 7.00 pm on Tuesday 17 November 2015 to consider the recommendations of the Grounds Maintenance (GM) Sub-Committee regarding the appointment of a GM contractor from January 2016.

C 3877 Confidential Business

RESOLVED: that, "in view of the special or confidential nature of the business about to be transacted, it is advisable in the public interest that the press and public be excluded and that they be instructed to withdraw."

C 3878 Grounds Maintenance Contract 2016 – 2020 CONFIDENTIAL

Members were updated on the interview process.

C 3879 Devolved Powers and Other Contractual Issues CONFIDENTIAL

Members were updated on recent meetings and considered the way forward.

Meeting closed at 8.42 pm

Date of next meeting: 15 December 2015



Horley Edmonds Fund

Accounting Period: 01 April 2015 to 30 September 2015

Horley Edmonds Endowment Fund

	Receipts	Payments	
Market Value of fund at 31 March 2015			£116,528.72
TOTAL	£0.00	£0.00	
Current Capital Fund at 30 September 2015			£116,528.72

Horley Edmonds Grants Fund

	Receipts	Payments	
Opening Balance at 01 April 2015			£2,377.68
Dividend receipts and cash distributions from endowment funds	£2,330.58		
Management fees		£873.96	
Grant Payments		£1,500.00	
TOTAL	£2,330.58	£2,373.96	
Balance available for grant making at 30 September 2015			£2,334.30

Statement of Grants Given

01 April 2015 to 30 September 2015

Date	Applicant	Amount	Note
21/05/2015	Oakwood School	£500.00	SATRO Business Game
01/07/2015	From Fear to Friend	£500.00	helping children in Horley to overcome their fear of dogs so that they and their families can enjoy a normal life outside their home, without being in danger of harming themselves.
03/09/2015	Reigate & Banstead District Citizens Advice Bureaux	£500.00	recruitment of an Older Person's Adviser to provide support to 150 vulnerable older people through home visits

3 grants given to the value of £1,500.00

Section 1 – Accounting statements 2014/15 for

Enter name of reporting body here:

HORLEY TOWN COUNCIL

Council/Meeting

Readers should note that throughout this annual return references to a 'local council' or 'council' also relate to a parish meeting.

	Year ending		Notes and guidance
	31 March 2014 £	31 March 2015 £	
1 Balances brought forward	187,005	193,093	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 (+) Annual precept	283,890	293,543	Total amount of precept received or receivable in the year. Excludes any grants received.
3 (+) Total other receipts	181,928	169,866	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.
4 (-) Staff costs	132,733	181,809	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	19,545	34,263	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).
6 (-) All other payments	307,452	195,914	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	193,093	244,516	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	220,068	278,472	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 other long term investments and assets	1,716,495	1,746,428	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the council as at 31 March
10 Total borrowings	342,713	323,403	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).
11 Disclosure note 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.
		✓	

I certify that for the year ended 31 March 2015 the accounting statements in this annual return present fairly the financial position of the council and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer



Date **13/05/2015**

I confirm that these accounting statements were approved by the council on this date:

30/06/2015

and recorded as minute reference:

C3808

Signed by Chair of the meeting approving these accounting statements.



Date **1-7-15**

Section 2 – Annual governance statement 2014/15

We acknowledge as the members of:

HORLEY TOWN COUNCIL

Council/Meeting

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 2015, that:

	Agreed -		'Yes' means that the council
	Yes	No	
1 We approved the accounting statements prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices.	Yes		prepared its accounting statements in the way prescribed by law.
2 We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	Yes		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 the council to conduct its business or on its finances.	Yes		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.	Yes		during the year has given all persons interested the opportunity to inspect and ask questions about the council's accounts.
5 We carried out an assessment of the risks facing the council and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	Yes		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 council accounting records and control systems.	Yes		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 the council.
7 We took appropriate action on all matters raised in reports from internal and external audit.	Yes		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 the council and, where appropriate have included them in the accounting statements.	Yes		disclosed everything it should have about its business activity during the year including events taking place after the year-end if relevant.
9 Trust funds (including charitable) – in our capacity as the sole managing trustee we discharged our responsibility in relation to the accountability for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	N/A	N/A	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 the council and recorded as minute reference

C 3809

dated 30/06/2015

Signed by:

Chair

dated

Signed by:

Clerk

dated

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

Section 3 – External auditor certificate and report 2014/15 Certificate

We certify that we have completed our review of the annual return, and discharged our responsibilities under the Audit Commission Act 1998 as transitionally saved, for the year ended 31 March 2015 in respect of:

HORLEY TOWN

Council/Meeting

Respective responsibilities of the body and the auditor

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

- summarises the accounting records for the year ended 31 March 2015; and
- confirms and provides assurance on those matters that are important to our audit responsibilities.

Our responsibility is to review the annual return in accordance with guidance issued by the Audit Commission (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 council:

Please see enclosed report

**BDO LLP Southampton
United Kingdom**

(continue on a separate sheet if required)

External auditor signature

External auditor name

**BDO LLP Southampton
United Kingdom**

Date

15/9/15

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).

Note: The Audit Commission issued guidance in its Standing Guidance, which is applicable to external auditors' work on 2014/15 accounts.

Section 4 – Annual internal audit report 2014/15 to

HORLEY TOWN

Council/~~Meeting~~

The council'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 2015.

Internal audit has been carried out in accordance with the council'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 the council.

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 The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C The council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D The annual precept 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 council 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, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.	✓		
K Trust funds (including charitable) The council met its responsibilities as a trustee.			✓

For any other risk areas identified by the council (list any other risk areas below or on separate sheets if needed) adequate controls existed:

Name of person who carried out the internal audit **PAUL HARTLEY**
 Signature of person who carried out the internal audit *[Signature]* Date **13/05/2015**

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).

ISSUES ARISING REPORT FOR
Horley Town Council
Audit for the year ended 31 March 2015

IBDO

The following issue(s) have been raised to assist the council. The council is recommended to take action on the following issue(s) to ensure that the council acts within its statutory and regulatory framework.

Internal auditor recommendations

What is the issue?

The internal auditor has noted a number of recommendations to improve the financial systems of the council.

Why has this issue been raised?

The council is potentially exposed to the risks associated with these weaknesses.

What do we recommend you do?

The council has resolved to implement the recommendations made by the internal auditor to improve the financial systems of the council. The council must ensure this is undertaken as soon as possible or in any event before the end of the current financial year.

If the council addresses all the issues raised by the internal auditor the council should improve internal controls which will help to prevent and detect error and fraud and assist the council to operate in an effective and efficient manner.

Further guidance on this matter can be obtained from the following source(s):

Governance and Accountability in Local Councils in England - A Practitioners Guide, NALC/SLCC

No other matters came to our attention.

For and on behalf of
BDO LLP

Date: 15 September 2015

HORLEY TOWN COUNCIL

INTERNAL AUDIT REPORT 2014-2015

I visited the Town Council Office on 21ST October 2014 to commence the Internal Audit process for the year 2014-2015. A second visit was made on 25th February 2015 to continue the process, with a final visit made on 13th May 2015 to complete the Annual Return.

The comments below are in the order of the headings in Section 4 of the Annual Return, followed by any additional items specified in the Council's Audit Plan, unless these relate to a topic already covered by one of the statutory Section 4 headings.

Recommendations are shown **in bold and underlined**, and any responses received from Council will be added in *italics*.

A. BOOKS OF ACCOUNT

Accounts are maintained on the Scribe system which operates in accordance with statutory requirements. Entries are made regularly, at least weekly, and are up-to-date and balanced monthly against bank statements.

VAT is identified by the software, and on-line returns are made quarterly to reclaim amounts due. The latest return was made at 31 December 2014.

Council is continuing with repayments on 2 PWLB loans taken out for Hall improvements and Pavilion roof repairs.

B. FINANCIAL REGULATIONS

Standing Orders have been reviewed to reflect requirement for recording of meetings and broadly follow latest NALC model. New Financial Regulations have been drawn up to reflect the latest NALC model, and were adopted by Council in March 2015.

Council is authorised to use the general Power of Competence, and as such, use of S.137 is no longer be required.

The agreed payment procedure as per Financial Regulations is for invoices to be authorised by the RFO, or Deputy Clerk, before processing by Accounts Officer, who codes items against budget headings and inputs to both HSBC banking on-line and to Scribe. Payments on-line are released by two Member code-holders. Manual cheques when required are signed by two Members and Council wishes to retain this dual control practice.

It is evident, however, that some payments are made without any "authorisation" marked on invoices, and Direct Debit payment invoices are not annotated as being checked to ensure accuracy. Procedures to address these issues have been recommended, and will be adopted.

HTC: Noted and now in place (13/5/15)

Matters relating to Procurement and Contracts are in order, with a correct tender process having been carried out for supply of a new photocopier. Grounds Maintenance contracts have been renewed for a one year term, and other contracts are reviewed regularly.

A pre-paid debit card has been introduced for some petty cash purchases. This will also remove the need for personal credit card payments for on-line purchases.

C. RISK MANAGEMENT

Insurance cover with Aviva was renewed for a three year term following a tender process in June 2013.

A new Risk Assessment is needed for Langshott Allotments.

HTC: This has now been drafted and is awaiting approval (13/5/15)

The Risk Assessment document presented to Council should differentiate between “frequency” and “severity” of risk in terms of impact. A template to cover this has been provided.

HTC: This will be put in place during 2015-6 year.

The Annual Review of Internal Controls is due March 2015.

Full back-up of Council records is held off-site.

Council should consider the enhancement of storage facilities to include a fire-proof safe for essential documents.

HTC: This will be considered during 2015-6.

Checks are made to ensure annual renewal of Contractors Public Liability insurance.

A full tree inspection was carried out in early 2015.

The Annual Review of Internal Controls is due in March 2015.

Whilst inspections of sites carried out by contractors are documented, those done informally by Members are not. If Council is to rely on these inspections, a checklist with dates of inspection should be maintained for each site.

HTC: Noted

D. BUDGET & PRECEPT

The current Business Plan expires 2016, and the new Council from May 2015 will need to formulate a new plan.

HTC: Noted

For the forward budget, projects which were taken out last year because of the emergency work to the Innes Pavilion, have been re-introduced, although these will be subject to funding sources.

The Precept calculation has been assisted by a number of one-off elements ,i.e. - Council Tax Support Grant; Double Taxation Agreement; and Tax base increase due to new dwellings in the Parish. These elements should not be relied upon indefinitely in calculating the Budget for subsequent years.

HTC: Noted

E. INCOME

All tariffs are reviewed annually, with Allotment fees rising in January 2015, and others to be considered with budget process.

A sound system of invoicing and control of sales and receipts is in place. Income is monitored against budget monthly. All one-off bookings are invoiced on booking with payment required in advance.

Little cash income is received other than Allotment rents, and this is properly controlled. Banking is carried out at least weekly.

Bad debts from last year are being pursued via appropriate bodies following a CCJ.

Council is registered for VAT, and this is charged on one-off pitch hires.

A sampling of random income invoices cross checked with Scribe and Bank paying-in book, and then to Bank account. VAT calculation translated correctly to VAT return.

F. PETTY CASH

Expenditure is properly controlled, with receipts and claims being authorised, coded and identified for VAT where appropriate. A float of £150 is kept, and this is reimbursed monthly.

There is little cash income for incidental items.

G. PAYROLL

Payroll is carried out in-house using Sage.

HMRC processes including RTI are properly followed

Staff are paid in accordance with SCP bands on the NALC/SLCC scale, and the 2015 revisions have been implemented.

Expenses claims are properly authorised by Clerk or Chairman as appropriate.

Training records are kept, and a staff appraisal scheme is in place. Appraisals are due March/April 2015. A new members Intranet facility has been introduced with useful guidance. A new Councillor training session will be arranged following May 2015 election.

Members Allowance scheme has not been adopted.

H. ASSETS & INVESTMENTS

The Asset Register could usefully be expanded into a working document by including dates of acquisition, replacement value, condition, date last inspected, and date of annual Member check.

HTC: This has now been amended accordingly (13/5/15)

The recently acquired Langshott Allotment site should be added to the Register.

HTC: This has now been done (13/5/15)

Insurance values are cross-checked to asset register at time of renewal.

No investments are held which exceed 1 year term.

I. BANK RECONCILIATIONS

Reconciliations of all accounts are carried out monthly, and are checked by Members using a checklist which is currently being updated.

J. YEAR END ACCOUNTS

Figures for the Annual Return have been correctly extracted from the accounting system, with appropriate adjustments for debtors and creditors. All bank accounts have been correctly reconciled as at 31st March 2015.

K. TRUSTEESHIP

N/A

OTHER ITEMS

Freedom of Information schedules are due for revision April 2015, and other Council policies such as Social Networking Policy, Complaints Policy are up to date.

Some public documents , eg Complaints Policy, do not appear to be available on the Town Council website.

HTC: This will be corrected shortly (13/5/15)

Data protection registration is up to date.

Disciplinary & Grievance procedures may need updating to cover use of income payments by Debit cards.

HTC: Appropriate wording has been included in Financial Regulations (13/5/15)

Paul Hartley
Internal Auditor
18th May 2015