

ST MARTHA PARISH COUNCIL

Minutes of the Annual Meeting of St Martha Parish Council held on 16th May 2023 in Chilworth Village Hall

23/88 Appointment of the Chairman for municipal year 2023/2024

It was proposed by Cllr J Peake, seconded by Cllr Mrs J Tantram and unanimously **RESOLVED** that Cllr Mrs C Price be appointed Chairman of the Council for the municipal year 2023/2024.

23/89 - Chairman to sign Declaration of Acceptance of Office

Cllr Mrs C Price duly signed her Declaration of Acceptance of Office.

23/90 Appointment of Vice Chairman for municipal year 2023/2024

It was proposed by Cllr Mrs Tantram, seconded by Cllr J-P Pugh and unanimously **RESOLVED** that Cllr Mrs P Allen be appointed Vice Chairman of the Council for the municipal year 2023/2024.

23/91 - Vote of thanks for the outgoing Chairman

It was proposed by Cllr Mrs Allen, seconded by Cllr J Peake, and unanimously **RESOLVED** that a vote of thanks be given to the outgoing Chairman – Cllr Jean-Pierre Pugh, for all his work over the past two years.

23/92 Present:

Councillors:

Cllr Mrs. P Allen (Vice Chairman), Cllr J Peake, Cllr Mrs. C Price (Chairman), Cllr J-P Pugh and Cllr Mrs. Tantram

Surrey County Councillor and Guildford Borough Councillor Bob Hughes – until 7:45.

Shalford Peasmarsh and Chilworth Community Councillor Adrian Cansell

In attendance: Parish Clerk - Anne Tait

Also present:

One member of the public

23/93 Appointment of Committees

- a) **Planning Committee:** It was unanimously **RESOLVED** that all members would serve on the Planning Committee for the municipal year 2023/24.
- b) **Personnel Committee:** It was unanimously **RESOLVED** that all members would serve on the Planning Committee for the municipal year 2023/24.
- (c) **Finance Committee:** It was unanimously **RESOLVED** that all members would serve on the Finance Committee for the municipal year 2023/2024.

ST MARTHA PARISH COUNCIL

23/94 To accept apologies and approve the reason for absence in accordance with the LGA 1972, Sch 1 para 40.

No apologies all Councillors were present.

23/95 Declaration of Disclosable Pecuniary Interests (DPIs) - by Councillors on any of the agenda items below in accordance with The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012. (SI 2012 No. 1464)

None were given.

23/96 Declaration of Non-Pecuniary Interests

None were given.

23/97 Register of Interests – All councillors must complete their new Register of Interests and return them to the Clerk by Monday 29 May 2023.

23/98 Minutes of the previous meeting: The following Council Minutes are to be agreed and signed by the Chairman as a true record:

- It was proposed by Cllr Peake, seconded by Cllr Mrs Price that the Minutes of the meeting held on 18th April 2023 be approved and signed by the Chairman of that meeting.
- Cllr Mrs Price queried the wording on the Extra Ordinary Minutes of the meeting held on 02/05/23. It was proposed by Cllr Peake, seconded by Cllr Mrs Price that the amendments discussed and AGREED for Minute number 23/87 would be made and agreed at the next meeting.

23/99 Public participation session

No issues were raised.

23/100 - Financial Matters

(a) The Internal Audit carried out 10 May 2023 - To consider and approve the Internal Auditor's report.

The Internal Audit was undertaken by Mr Mark Mulberry on 28 April 2023. A copy of the full report is below:

Executive summary

Following completion of our year-end internal audit on 28th April 2023 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing

ST MARTHA PARISH COUNCIL

requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not. Where appropriate recommendations for action are shown in bold text and are summarised in the table at the end of the report. Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies, and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

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

Regulation

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

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

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client. Your auditor is a qualified practicing accountant with over 20 years’ experience as a registered statutory auditor.

Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR. As part of the inherent risk assessment, we have concluded that:

o There have been no reported instances of breaches of regulations in the past

ST MARTHA PARISH COUNCIL

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

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

Table of contents

		TEST AT FINAL	PAGE
A	BOOKS OF ACCOUNT	√	3
B	FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS	√	3
C	RISK MANAGEMENT AND INSURANCE	√	5
D	BUDGET, PRECEPT AND RESERVES	√	5
E	INCOME	√	6
F	PETTY CASH	√	6
G	PAYROLL	√	6
H	ASSETS AND INVESTMENTS	√	6
I	BANK AND CASH	√	7
J	YEAR END ACCOUNTS	√	8
K	LIMITED ASSURANCE REVIEW	√	10
L	PUBLICATION OF INFORMATION	√	10
M	EXERCISE OF PUBLIC RIGHTS – INSPECTION OF ACCOUNTS	√	11
N	PUBLICATION REQUIREMENTS	√	11
O	TRUSTEESHIP	√	11
ACHIEVEMENT OF CONTROL ASSERTIONS AT INTERIM AUDIT DATE			12
INTERIM AUDIT POINTS CARRIED FORWARD			13

A. BOOKS OF ACCOUNT

Internal Audit requirement

ST MARTHA PARISH COUNCIL

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

Audit findings

The year-end audit was conducted on site with the Clerk, who also acts as the council's Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website [enter link to website] The Council continues to use excel as a day-to-day accounting package. The council has circa 60 transactions per annum and a simple cashbook system is entirely adequate for a council of this size. My audit testing showed that supporting documentation could be easily located from records. I make no recommendation to change in this system.

I tested opening balances as at 1/4/22 and confirmed they could be agreed back to the audited accounts for 2021/22.

The Council is not VAT registered and completes an annual VAT reclaim. The claim for the 31st March 2022 has been submitted for 711.17. This was received on the 13/05/2022.

B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

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

Audit findings

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

The council correctly declared itself exempt from external audit in 2021/22 and therefore received no notice of conclusion of audit.

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of councillors and includes their individual Register of Members' Interests Forms.

Confirm that the council is compliant with GDPR.

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

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year.

The council meets monthly.

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

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. **I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link).pdf**

ico.org.uk/minutesandagendas

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

Draft minutes are uploaded to the council website, ordinarily within 10 days of the meeting taking place. It

ST MARTHA PARISH COUNCIL

is recommended to state on the website page that all minutes are draft until adopted at the subsequent meeting.

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

The Standing Orders are based on the current NALC model. I remind council to review these on an annual basis.

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council at the meeting held on 28th March 2023 (minute ref 23/54). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

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

FR 5.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:

- *the Council for all items over £500;*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items below £500. Such authority is to be evidenced by a Minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman. Contracts may not be disaggregated to avoid controls imposed by these regulations.*

FR 5.5. In cases of extreme risk to the delivery of Council services, the clerk may authorise revenue expenditure on behalf of the Council which in the clerk's judgement it is necessary to carry out. Such expenditure includes repair, replacement, or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £500. The Clerk shall report such action to the chairman as soon as possible and to the Council as soon as practicable thereafter.

Based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

I tested a sample of invoices and found these had been approved in accordance with the thresholds contained within the Financial Regulations, and approval, where needed, recorded in the minutes of meetings.

The council has Financial Regulations in place regarding the award of contracts, and this includes:

FR 12.1 (g) Any invitation to tender issued under this regulation shall be subject to Standing Order, and shall refer to the terms of the Bribery Act 2010. [When it is to enter into a contract of less than £1,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates. Otherwise, Regulation 10 (3) above shall apply.

There were no contracts or tenders during the year. **However, this regulation does not read correctly – I believe the £1,000 referred to in the regulation should be either £5,000 or £10,000.**

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.

The council has expenditure with thresholds.

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

The system noted above details internal review takes place and I am under no doubt that council properly

ST MARTHA PARISH COUNCIL

approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

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

Audit findings

The council has a risk management policy which was most recently reviewed and approved by council at the meeting held on 28th February 2023 (minute ref 23/39). I reviewed the policy and the risk assessment record, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed. This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich which expires on 31/05/2024. The policy includes Public Liability and Employers Liability cover of £10,000,000 each and a Fidelity Guarantee of £250,000 which is sufficient for a council of this size. The listed asset cover appears appropriate based on the items recorded on the council's asset register.

We discussed assertion 8 on the Annual Governance Statement and whether this had any impact on the council.

"We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

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

Audit findings

The council set a precept of £15,070 for 2022/23. With a tax base of 403.5, this equates to a band D equivalent of £37.35 (compared to the average in England of £74.81).

The Clerk confirmed that the 2023/24 budget setting process and precept setting was completed at the meeting held on 17th January (minute ref 23/13c).

Due to the limited number of transactions the clerk presents sufficient financial performance information at every council meeting for review. I am under no doubt the council is aware of actual spending.

The accounting records show that the council ended the year with income reported as 100 % of budget and expenditure reported as 89.9 % of budget. There is no one particular item contributing to the under budgeted spend.

The council holds £13,000 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

ST MARTHA PARISH COUNCIL

The council also holds £28,314 in the general reserve.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33).

The general reserve balance is in excess the recommended range. **I recommend the council review its earmarked reserves with a view to future spending.**

E. INCOME

Internal audit requirement

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

Audit findings

The precept accounts for 95% of the council's income, with other amounts received from bank interest, VAT refunds and grant monies.

The council does not have any fees or charges to review.

Unbudgeted amounts received during the year came from grants, bank interest and VAT refunds.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate cashbook heading.

F. PETTY CASH

Internal audit requirement

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

Audit findings

The council does not have any petty cash – this test does not apply.

G. PAYROLL

Internal audit requirement

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

Audit findings

The Clerk is the only employee and has a signed contract of employment, based on the NALC template. I was able to verify that the salary is aligned to the NJC scale point range.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslips for January to March 2023 and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

There are no councillor allowances.

ST MARTHA PARISH COUNCIL

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a fixed asset register in place which includes details of asset location, date of acquisition, cost or proxy cost, condition, estimated useful life and insurance and replacement values. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR there have been no changes to the previous year's total.

The council has a no PWLB loans and no long-term investments.

I. BANK AND CASH

Internal audit requirement

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

Audit findings

Financial regulation 3.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council.'

Bank reconciliations are completed monthly and presented to council at every meeting for review. I reviewed the March 2023 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliation and bank statement have been signed in accordance with Financial Regulation 2.2,

Balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting. **Council is reminded that this must be a separate agenda item prior to the signing of section 2 of the AGAR (annual accounts).**

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

ST MARTHA PARISH COUNCIL

	Annual Governance Statement	'Yes' means that this authority	Suggested response based on evidence
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations
2	We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>	YES – the Clerk advises the council in respect of its legal powers
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>	YES – the requirements and timescales for 2021/22 year-end were followed.
5	We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>	YES – the council has a risk management scheme and appropriate external insurance
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>	YES – the council has appointed an independent and competent internal auditor
7	We took appropriate action on all matters raised in reports from internal and external audit.	<i>responded to matters brought to its attention by internal and external audit.</i>	YES – matters raised in internal and external audit reports have been addressed.
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and. Where appropriate, have included them in the accounting statements.	<i>disclosed everything it should have about its business activity during the including events taking place after the year end if relevant.</i>	YES – no matters were raised the internal audit visits. YES – no matters were raised the internal audit visits

ST MARTHA PARISH COUNCIL

	Annual Governance Statement	'Yes' means that this authority	Suggested response based on evidence
9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts.

Section 2 – Accounting Statements

Agar Box number	2021/22	2022/23	Internal Auditor Notes
1 Balances brought forward	35,093	38,942	Agrees to 2021/22 carry forward (box 7)
2. Precept or rates and levies	16,860	15,070	Figure confirmed to remittance advice
3 Total other receipts	470	841	Agrees to underlying records
4 Staff costs	8,267	8,922	Agrees to underlying records
5 Loan interest/capital repayments	0	0	Verified against PWLB records
6 All other payments	5,214	4,614	Agrees to underlying records
7. Balances carried forward	38,942	41,314	Casts correctly and agrees to balance sheet
8. Total value of cash and short-term investments	38,942	41,314	Agrees to bank reconciliation
9. Total fixed assets plus long-term investments and assets	38,369	38,369	Matches asset register
10. Total borrowings	0	0	Verified against PWLB records

For Local Councils Only	Yes	No	N/A
11a Disclosure note re Trust Funds (including charitable)		1	<i>The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.</i>
11b Disclosure note re Trust Funds (including charitable)		1	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

Audit findings

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

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2021/22.

The variance analysis has been completed to explain the variances exceeding 15% where required, and in

ST MARTHA PARISH COUNCIL

my opinion, contains sufficient narrative and quantitative information for the External Auditor.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2021/22 AGAR tick “not covered”).

Audit findings

The council met the exemption criteria and correctly declared itself exempt for 2021/22.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

This internal control objective has changed since last year. Where previously it related to the relevant Transparency Codes, a council with annual turnover exceeding £25,000 was recommended to follow the Local Government Transparency Code 2015, but it was not a statutory requirement.

As the council has an annual turnover not exceeding £25,000, it is still required to publish the required information in accordance with the Transparency Code for Smaller Authorities.

A review of the council website shows the following:

Expenditure over £100 – expenditure items are included within the minutes of meetings and also listed on the web site.

End of year accounts – there is an finance tab on the website showing this information published for the previous five years,
with space to publish this year’s information once approved by council.

Governance Statement – this has also been published for previous years on the accounts tab, with space to publish this
year’s information once approved by council.

Internal Audit Report – the internal audit reports for previous years are on the accounts tab, along with the interim report for 2021/22, with space to publish this year’s information once approved by council.

Councillor responsibilities – details of councillors are published on the councillor tab on the website.

Details of public land and buildings – the asset list has been published for the previous five years on the accounts tab, with space to publish this year’s information once approved by council.

Minutes, agendas and meeting papers of formal meetings – these are published on the meetings tab, with links to agendas, minutes and additional documents for each meeting.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

ST MARTHA PARISH COUNCIL

- 13(1)** An authority must publish (which must include publication on that authority’s website)
- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
 - (b) the Annual Governance Statement approved in accordance with regulation 6(3)

- 13(2)** Where documents are published under paragraph (1), the authority must
- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and
 - (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor’s Report and Certificate) of the AGAR are available for review on the council website for the last five years.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2021/22 Actual	2022/23 Proposed
Date AGAR signed by council		16th May
Date inspection notice issued	15th June	TBC (before 4th June and after 16th May)
Inspection period begins	20th June	5th June
Inspection period ends	29th July	14th July
Correct length (30 working days)	yes	Yes
Common period included (first 10 working days of July)	yes	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

I was able to confirm that the proposed dates for 2022/23 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2021/22. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2022 authorities must publish:

- *Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited*
- *Section 1 - Annual Governance Statement 2021/22, approved and signed, page 4*
- *Section 2 - Accounting Statements 2021/22, approved and signed, page 5*

ST MARTHA PARISH COUNCIL

Not later than 30 September 2022 authorities must publish:

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

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

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of Audit and External Auditor Report and Certificate and the publication requirements for 2021/22 have been met.

O. TRUSTEESHIP

Internal audit requirement

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

Audit findings

The council has no trusts – this test does not apply.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year		√	
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for		√	
C	This authority assesses 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		√	√

ST MARTHA PARISH COUNCIL

G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.		✓	
H	Asset and investments registers were complete and accurate and properly maintained.		✓	
I	Periodic bank account reconciliations were properly carried out during the year.		✓	
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		✓	
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>		✓	
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation		✓	
M	The authority, during the previous year (2021-22) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set)</i> .		✓	
N	The authority has complied with the publication requirements for 2021/22 AGAR.		✓	
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.		✓	

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

Yours sincerely

Mark Mulberry
For Mulberry & Co

Year-End Audit - Points Carried Forward

Audit Point	Audit Findings	Council comments
--------------------	-----------------------	-------------------------

Reserves	The general reserve balance is in excess the recommended range. I recommend the
-----------------	---

ST MARTHA PARISH COUNCIL

	council review its earmarked reserves with a view to future spending.
Financial regulations	<p>The website version is dated 2017 and needs to be replaced.</p> <p>FR 12.1 (g) Any invitation to tender issued under this regulation shall be subject to Standing Order and shall refer to the terms of the Bribery Act 2010. [When it is to enter into a contract of less than £1,000 in value for the supply of goods or materials or for the execution of works or specialist services other than such goods, materials, works or specialist services as are excepted as set out in paragraph (a) the Clerk or RFO shall obtain 3 quotations (priced descriptions of the proposed supply); where the value is below £3,000 and above £100 the Clerk or RFO shall strive to obtain 3 estimates.</p> <p>Otherwise, Regulation 10 (3) above shall apply</p> <p>This regulation does not read correctly – I believe the £1,000 referred to in the regulation should be either £5,000 or £10,000.</p>
Agendas	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner’s Office (page 3 of this link) ico.org.uk/minutesandagendas.pdf
Standing orders	The Standing Orders are based on the current NALC model. I remind council to review these on an annual basis.

RESOLVED: It was proposed by Cllr Pugh and seconded by Cllr Mrs Price that the Internal Auditor’s report carried out on 28 April 2023 be APPROVED.

ST MARTHA PARISH COUNCIL

- (b) **RESOLVED:** It was proposed by Cllr Mrs Price and seconded by Cllr Mrs Allen that the schedule of payments be APPROVED as presented by the Clerk.
- (c) **RESOLVED:** The RFO had prepared the bank reconciliation for period ended 30/04/23 in accordance with the Accounts and Audit Regulations, a copy of which had been issued to all Members via email in advance of the meeting. It was proposed by Cllr Mrs Allen and seconded by Cllr Peake to APPROVE the bank reconciliation.

23/101 Dates of Meetings

The Clerk outlined the following dates, time, and venue for forthcoming Parish Council Meetings, all booked to be held in Chilworth Village Hall at 7 p.m.

2023
Tuesday 20 th June 2023
Tuesday 25 th July 2023
Tuesday 5 th September 2023
Tuesday 24 th October 2023
Tuesday 21 st November 2023
Tuesday 12 th December 2023

23/102 Reports, Communications and Updates:

Parish Clerk:

RESOLVED: **Surrey Hills Area of Outstanding Natural Beauty Boundary Variation Project** - the Clerk will send an on-line response from the Parish Council drafted by Cllr Mrs Allen.

RESOLVED: The Clerk to write to **Stone Edge Conservation** regarding the damage to the War Memorial stones and request an appointment with the Contracts Manager on site.

RESOLVED: The Clerk to obtain a third quote to replace the Notice Board at the end of Old Manor Lane.

Parish Councillors:

Cycling events on Blackheath – Cllr Mrs Tantram to send the Clerk correspondence received from Sophie Sykes, the Land Management Lead Adviser, Thames Solent Area Team Natural England, who has agreed to raise the issues with Trail breaks, Surrey County Council and Surrey Hills AONB.

West Lodge - Cllr Mrs Price on behalf of the working party reported that she had submitted the updated business plan, risk assessment and written pledges to Guildford Borough Council (GBC) on the 16/05/23.

A reply had been promptly received from Mark Appleton stating that GBC had now decided that the Executive will decide at their meeting in July, together with the £25k contribution, thus by-passing the Property Review Group meeting in May 2023.

The Clerk confirmed that the Parish Council's Nat West Current Bank Account details have been passed by the working party to Space Hive – a community fundraising platform. At present Space Hive are

ST MARTHA PARISH COUNCIL

holding all funds in a 'stripe' account, until all monies are raised, and it is certain that the project is going ahead.

The Clerk confirmed that the advice from Roger Taylor at Wellers Hedleys is that if funds are to come from an outside source, they can be received by the Parish Council, but only as unrestricted funds. If a third party collects them and pays them to the Council, they could be received but only if the project for which they were given was going ahead. They are then Parish Council funds. The Council is not holding funds as a Project Manager.

Cllr Pugh asked for clarification on the business plan regarding the statement that the Parish Council would be funding an administrative assistant and a project manager. He was unaware that this had been agreed.

Shalford Community Council

Cllr Adrian Cansell reported that following the uncontested election in Shalford on 4th May 2023, the total number of Cllrs was six and should be nine in total. Shalford are in the process of recruiting more Members.

Guildford Borough Councillors – It was noted that following the Local Elections on 04/05/23, the two Borough Councillors for Tillingbourne Ward are Cllrs Bob Hughes and Danielle Newson.

23/103 Planning

(a) To discuss and agree a response to GBC on the following applications:

- **23/P/00712** - Moorland House, Blackheath GU4 8RD
Proposal: Proposed first floor rear extension to replace the existing balcony

RESOLVED: Recommendation from the Parish Council is for planners to approve.

(b) To receive and note the outcome of applications previously reported: Nil

23/104 Highways and Rights of Way

- **HGV Watch-** Cllr Mrs Price reported that there was now a seven and half tonne vehicle restriction in Halfpenny, White and Guildford Lanes. If a contravention is identified, the process is to send a photo to SCC with the details of the Company shown on the vehicle.

23/105 Correspondence

- The Clerk reported that a request had been made from a Parishioner regarding the ownership of a field on St Marthas Hill that has been allowed for ragwort to grow unchecked.

RESOLVED: the Clerk was asked to respond to the enquirer, "that a Member of the Council has tried to contact the field's owner but has failed to do so".

ST MARTHA PARISH COUNCIL

- The Clerk reported that an email has been received identifying that Hemlock is growing along the margin of the pavement on the stretch between Lockner Farm and Pine View Close on the north side of A248 Dorking Road.

RESOLVED: Reported to Surrey County Council - Reference number: 2646776

- Cllr Mrs Allen reported on a conversation with Caroline Salmon the new SCRP Community Rail Officer for Chilworth – (North Downs Line), regarding a wooden notice board to be erected on the station green with details about the Gunpowder Mills - including a QR code.

GWR won't allow any more posters/notices at the station so the only option would be the green. There is a notice on Vera's Path about the Gunpowder Mills Site and something about St Martha and the trails from Surrey Hills on the outside of the station but there is no information for visitors on how to get to Vera's Path, or about the Gunpowder Mills Estate at the station.

RESOLVED: Cllr Mrs Allen will confirm that St Martha Parish Council is willing to support submitting a bid for funding a notice board.

23/106 ITEMS FOR THE NEXT MEETING

Cllrs requested that the following are Agenda items at the next meeting:

- Update on the proposal at Chilworth Station for a noticeboard
- Footpath dedication between Footpath 257 and 258
- 20's Plenty Stickers and delivery
- Notice Board at the end of Old Manor Lane
- Inter Parish Climate Change

DATE OF NEXT COUNCIL MEETING Tuesday 20th June 2023 at 7 p.m.