

ACTION AND PROJECT PROGRESS LIST

FGP - Item 6

Blue - completed or moved on and will be deleted after next meeting of relevant committee. Green = update. Grey background = confidential items. Violet = long term action. Red - priority

COUNCIL / COMMITTEE	MINUTE REF	MEETING DATE	SUBJECT	ACTION AGREED	WHO	DATE DONE	NOTES
F&GP	132.2	07-Mar-24	Grants	It was AGREED to delegate to the Clerk, in conjunction, with Cllrs Beecroft, Blunden, Pickett, Upton and Webster, authority to consider the MSOPC application.	Clerk & AB, WB, RP, VU & TW	08-Mar-24	Agreed to award a grant of £250
F&GP	135.1	07-Mar-24	Internal control check and internal auditor arrangements 2023/24	It was AGREED that Cllr Pickett would conduct the reviews.	RP	26-Mar-24	Completed - report on the agenda
F&GP	136.1	07-Mar-24	Communications	it was AGREED that the Clerk would research options to assist with training and present a summary of his findings at a future meeting.			In progress
F&GP	137.1	07-Mar-24	Toilets on the Common	it was AGREED that the Clerk would: a)Instruct the architects, with Working Group input, to prepare the building specification for the proposed tender. b)Instruct the architects, with Working Group input, to prepare and submit the discharge of conditions applications.	AF & Working Group		In progress
F&GP	145.2	07-Mar-24	Ill Health Liability Insurance	it was AGREED that the Clerk would submit an application form to Legal & General for Ill Health Liability insurance commencing 1 April 2024. The premium would be collected by Direct Debit.	Clerk	27-Mar-24	Completed

LINDFIELD PARISH COUNCIL

GRANTS AND DONATIONS MADE DURING THE PERIOD 01.04.24 - 31.03.25

Per budget	date agreed	Applicant	Purpose	Request	amount agreed	S.137 power	other powers	23/24	Comments
2,500.00		Lindfield Bonfire Society	To support the costs of medical care at the 2024 bonfire night display	£500.00	£0.00			£500.00	

Total agreed to date

£0.00 £0.00

As at 25.04.24

Balance in hand

2,500.00

Detailed Income & Expenditure by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>100 Finance & General Purposes</u>							
1076 Precept	216,000	216,000	0			100.0%	
1090 Interest Received	3,663	0	(3,663)			0.0%	
1120 Clock Tower House Rental	9,696	0	(9,696)			0.0%	
1125 CTH Service Charge	795	0	(795)			0.0%	
1210 Licence Fee	141	0	(141)			0.0%	
1230 Christmas Festival Night	785	0	(785)			0.0%	
Finance & General Purposes :- Income	<u>231,081</u>	<u>216,000</u>	<u>(15,081)</u>			<u>107.0%</u>	<u>0</u>
4000 Salary	77,909	84,500	6,591		6,591	92.2%	
4010 Tax & NI	6,151	7,200	1,049		1,049	85.4%	
4020 Pension	11,417	13,000	1,583		1,583	87.8%	
4110 Staff Expenses	0	200	200		200	0.0%	
4111 Payroll Administration	178	400	222		222	44.5%	
4120 Training	865	2,000	1,135		1,135	43.3%	
4130 Bank Charges	36	0	(36)		(36)	0.0%	
4140 Audit Fees	144	1,700	1,557		1,557	8.4%	
4160 Insurance	2,618	2,500	(118)		(118)	104.7%	
4170 Postage & Stationery	95	400	305		305	23.8%	
4175 Annual Memberships/Subscriptio	2,797	3,000	203		203	93.2%	
4180 Photocopying	1,566	2,300	734		734	68.1%	
4190 Telephone & Broadband	2,497	2,500	3		3	99.9%	
4200 IT & Website	4,489	4,500	11		11	99.8%	
4210 Office Equipment	59	500	441		441	11.8%	
4221 Lindfield Enterprise Park	630	700	70		70	90.0%	
4230 Grants Paid	2,140	2,500	360		360	85.6%	
4240 Room Hire	884	900	16		16	98.2%	
4250 Cleaning/Catering	2,915	2,700	(215)		(215)	107.9%	
4260 Newsletter & Annual Report	2,055	2,300	245		245	89.3%	
4265 F&GP Professional Fees	4,350	5,000	650		650	87.0%	
4270 Chairs Allowance	75	250	175		175	30.0%	
4271 Members Allowances	4,902	4,000	(902)		(902)	122.5%	
4280 Councillor Expenses	128	200	72		72	64.2%	
4285 Toilets on Common Construction	5,518	0	(5,518)		(5,518)	0.0%	5,518
4292 Community Engagement	887	1,500	613		613	59.2%	
4295 Waste Collection	957	1,300	343		343	73.6%	
4300 Election Expenses	6,276	0	(6,276)		(6,276)	0.0%	6,276
4310 PWLB Repayment	22,299	22,299	0		0	100.0%	
4320 Electricity Supply	2,912	3,100	188		188	93.9%	
4330 Water Supply	148	200	52		52	74.1%	
4340 Security Alarm System	0	500	500		500	0.0%	

Detailed Income & Expenditure by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4350 Fire Safety System	952	500	(452)		(452)	190.4%	
4360 Health & Safety	17	200	183		183	8.6%	
4370 Publications	0	200	200		200	0.0%	
4380 Data Protection	185	300	115		115	61.7%	
4385 Vehicle	1,742	0	(1,742)		(1,742)	0.0%	
4393 Maintenance/Improvements CTH	905	2,500	1,595		1,595	36.2%	
Finance & General Purposes :- Indirect Expenditure	171,698	175,849	4,151	0	4,151	97.6%	11,794
Net Income over Expenditure	<u>59,383</u>	<u>40,151</u>	<u>(19,232)</u>				
6000 plus Transfer from EMR	11,794						
Movement to/(from) Gen Reserve	<u>71,178</u>						
110 Environment & Amenities							
4450 Street Lighting Energy/Mainten	5,267	4,900	(367)		(367)	107.5%	
4460 Street Lighting Purchase	0	3,000	3,000		3,000	0.0%	
4465 Christmas Lights	17,728	18,000	273		273	98.5%	
4471 Maintenance/Gardening	1,506	2,000	494		494	75.3%	
4480 Christmas Festival Night & Com	1,141	1,500	359		359	76.1%	
4500 Digital Mapping	390	375	(15)		(15)	104.0%	
4510 Grass Cutting	2,026	2,000	(26)		(26)	101.3%	
4521 Wilderness Field S106	5,850	0	(5,850)		(5,850)	0.0%	5,850
4530 Village Orderly Equip/Expenses	508	1,000	492		492	50.8%	
4560 Denmans Lane Toilets Repair	90	5,000	4,910		4,910	1.8%	
4561 Denmans Lane Toilets Utilities	12,508	14,000	1,492		1,492	89.3%	
4650 Climate Change Projects	485	1,500	1,015		1,015	32.3%	
4750 Replacement Street Furniture	199	1,000	801		801	19.9%	
4800 Emergency Equipment	0	300	300		300	0.0%	
4825 Community Equipment	0	300	300		300	0.0%	
4900 Village Archives	58	100	42		42	58.0%	
Environment & Amenities :- Indirect Expenditure	47,756	54,975	7,219	0	7,219	86.9%	5,850
Net Expenditure	<u>(47,756)</u>	<u>(54,975)</u>	<u>(7,219)</u>				
6000 plus Transfer from EMR	5,850						
Movement to/(from) Gen Reserve	<u>(41,906)</u>						
120 Allotments							
1200 Allotment Income	1,135	0	(1,135)			0.0%	
Allotments :- Income	<u>1,135</u>	<u>0</u>	<u>(1,135)</u>				<u>0</u>
4600 Allotment Expense	2,787	2,500	(287)		(287)	111.5%	
Allotments :- Indirect Expenditure	<u>2,787</u>	<u>2,500</u>	<u>(287)</u>	<u>0</u>	<u>(287)</u>	<u>111.5%</u>	<u>0</u>
Net Income over Expenditure	<u>(1,652)</u>	<u>(2,500)</u>	<u>(848)</u>				

Detailed Income & Expenditure by Budget Heading 31/03/2024

Cost Centre Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>130 Planning & Traffic</u>							
4963 SID Maintenance & Replacement	0	1,000	1,000		1,000	0.0%	
4973 RTP1	0	7,000	7,000		7,000	0.0%	
4985 Improvements per Traffic Study	0	0	(0)		(0)	0.0%	4,044
Planning & Traffic :- Indirect Expenditure	<u>0</u>	<u>8,000</u>	<u>8,000</u>	<u>0</u>	<u>8,000</u>	<u>0.0%</u>	<u>4,044</u>
Net Expenditure	<u>(0)</u>	<u>(8,000)</u>	<u>(8,000)</u>				
6000 plus Transfer from EMR	4,044						
Movement to/(from) Gen Reserve	<u>4,044</u>						
<u>140 Non Budgeted Expenditure</u>							
4399 GR: KEH Clock	3,522	0	(3,522)		(3,522)	0.0%	
Non Budgeted Expenditure :- Indirect Expenditure	<u>3,522</u>	<u>0</u>	<u>(3,522)</u>	<u>0</u>	<u>(3,522)</u>		<u>0</u>
Net Expenditure	<u>(3,522)</u>	<u>0</u>	<u>3,522</u>				
Grand Totals:- Income	232,216	216,000	(16,216)			107.5%	
Expenditure	225,763	241,324	15,561	0	15,561	93.6%	
Net Income over Expenditure	<u>6,453</u>	<u>(25,324)</u>	<u>(31,777)</u>				
plus Transfer from EMR	21,689						
Movement to/(from) Gen Reserve	<u>28,142</u>						

Lindfield Parish Council 2023-2024

Expenditure from Earmarked Reserves as at 31 March 2024

Account	Opening Balance	Expenditure	Closing Balance
EMR - Toilets on the Common	84,170.00 -	5,518.33	78,651.67
EMR - Wilderness Field S106 Maintenance	18,695.58 -	5,850.00	12,845.58
EMR - Council Elections	5,400.00 -	6,276.09 -	876.09 Overspend
EMR - Traffic Improvement & Planning Support	4,500.00	-	4,500.00
	112,765.58 -	17,644.42	95,121.16

Note:

Accrued Expenditure 2022/23 Budget (Paid in Aug 2023)

EMR - Traffic Study Improvements	-	4,044.26
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Barclays Current Bank A/c

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
01/03/2024	Barclays Business Premium A/c	Automatic	991.55			210		991.55	From 20623318
01/03/2024	British Telecommunications Plc	DD	112.40		18.73	4190	100	93.67	Mobile Reg Charges Feb 2024
04/03/2024	Amazon EU S.à r.l., UK Branch	DEBIT CARD	10.99		1.83	4210	100	9.16	PaperShredder Lubricant Sheets
04/03/2024	Mid Sussex District Council	DEBIT CARD	219.02		36.50	4471	110	182.52	Dog Bin Collection 2023/2024
04/03/2024	Plastic Letters and Signs Ltd	DEBIT CARD	115.20		19.20	4385	100	96.00	Magnetic Vehicle Signs A3 x 4
04/03/2024	Ian Woodhams	ONLINE	22.00			4250	100	22.00	CTH Window Cleaning 19.2.24
04/03/2024	Land Science Limited	ONLINE	1,035.00		172.50	4285	100	862.50	Ground Survey Land Science Ltd
						320		-862.50	Ground Survey Land Science Ltd
						6000	100	862.50	Ground Survey Land Science Ltd
05/03/2024	Amazon EU S.a.r.l, UK	DEBIT CARD	30.70		5.12	4250	100	25.58	Deinked Paper Hand Towels
07/03/2024	Connected Kerb Limited	DEBIT CARD	9.02			110		9.02	Vehicle Charge 8 Mar 2024
08/03/2024	Mulberry and Co	ONLINE	120.00		20.00	4120	100	50.00	Cllr AB Pre-app Meeting 15Apr
						4120	100	50.00	Cllr IB Pre-app Meetings 15Apr
08/03/2024	Monitor Cleaning Services Ltd	ONLINE	483.28		80.55	4561	110	402.73	Cleaning Service Feb 2024
11/03/2024	Npower Commercial Gas Ltd	DD	588.80		28.04	4450	110	560.76	Electricity Supply Dec 2023
11/03/2024	Npower Commercial Gas Ltd	DD	-443.11		-21.10	4450	110	-422.01	ElectricitySupply Dec2023 Cr
11/03/2024	Npower Commercial Gas Ltd	DD	616.84		29.37	4450	110	587.47	Electricity Supply Jan 2023
11/03/2024	Npower Commercial Gas Ltd	DD	-493.43		-23.50	4450	110	-469.93	ElectricitySupply Jan2023 Cr
13/03/2024	BNP Paribas Leasing Solutions	DD	311.99		52.00	4180	100	259.99	Photocopy Rental 13Mar-12Jun24
13/03/2024	SurveyMonkey Europe UC	DEBIT CARD	372.00		62.00	4175	100	310.00	Survey Monkey
14/03/2024	Connected Kerb Limited	DEBIT CARD	6.16			110		6.16	Vehicle Charge 14 Mar 2024
15/03/2024	British Gas Trading Ltd	DD	385.88		64.31	4320	100	321.57	Elec Supply 29Jan-27Feb 2024
15/03/2024	GTA Civils & Transport Ltd	ONLINE	2,352.00		392.00	4265	100	1,960.00	ToiletsOnCommon Drainage Fee
15/03/2024	Tisburys Cleaning Services	ONLINE	227.50			4250	100	227.50	Office/CTH Cleaning Feb 2024
15/03/2024	King Edward Hall	ONLINE	223.20			4240	100	223.20	Comm Meetings Jan-Mar 2024
Subtotal Carried Forward:			7,296.99	0.00	937.55			6,359.44	

Barclays Current Bank A/c

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
15/03/2024	King Edward Hall	ONLINE	15.00			4650	110	15.00	Room Hire Networking Ev 25 Mar
15/03/2024	King Edward Hall	ONLINE	20.00			4650	110	20.00	Room Hire 12 Jan & 22 Mar 2024
17/03/2024	Mailchimp	DEBIT CARD	18.96			4200	100	18.96	Mailchimp CommEngagement Mar24
18/03/2024	Castle Water Limited	DD	61.63			4561	110	61.63	Water Supply Feb 2024
18/03/2024	Apogee Corporation Ltd	DD	72.00		12.00	4180	100	60.00	Printing Costs 7Dec23-7Mar24
18/03/2024	West Sussex County Council	ONLINE	13,583.78			4000	100	7,082.65	Salaries February 2024
						4010	100	561.19	NICs Feb 2024
						4020	100	1,037.94	Pen Contributions Feb 2024
						4271	100	4,902.00	Members Allowances 2023/24
19/03/2024	Castle Water Limited	DD	8.27			4330	100	8.27	CTH Water Supply Feb 2024
19/03/2024	Npower Commercial Gas Ltd	DD	497.95		23.71	4450	110	474.24	Electricity Supply Feb 2024
19/03/2024	Mercedes-Benz Fin Services Ltd	DD	234.69		39.12	4385	100	195.57	Lease Instalment Mar 2024
20/03/2024	PortalPlanQuest Limited	DEBIT CARD	209.00		10.67	4285	100	145.00	Planning App Fee PortalPlan
						320		-145.00	Planning App Fee PortalPlan
						6000	100	145.00	Planning App Fee PortalPlan
						4285	100	53.33	Service Chg PortalPlan
						320		-53.33	Service Chg PortalPlan
						6000	100	53.33	Service Chg PortalPlan
22/03/2024	Mid Sussex Older People's Coun	ONLINE	250.00			4230	100	250.00	S137 MSOPC
22/03/2024	Gould Property Consultants LLP	ONLINE	2,520.00		420.00	4285	100	900.00	Building Regs Gould Cons
						320		-900.00	Building Regs Gould Cons
						6000	100	900.00	Building Regs Gould Cons
						4285	100	1,200.00	PreContractService Gould Cons
						320		-1,200.00	PreContractService
Subtotal Carried Forward:			24,788.27	0.00	1,443.05			22,145.22	

Barclays Current Bank A/c

Payments made between 01/03/2024 and 31/03/2024

Nominal Ledger Analysis									
<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Details</u>
						6000	100	1,200.00	Gould Cons PreContractService Gould Cons
22/03/2024	Streetlights	ONLINE	103.50		17.25	4450	110	86.25	Repairs: Col 3 Francis Rd
22/03/2024	Kipper Creative Ltd	ONLINE	522.00		87.00	4260	100	435.00	Lindfield Life Apr2024 Edition
22/03/2024	Calabash Mint Limited	ONLINE	1,710.00		285.00	4561	110	1,425.00	Calabash Ann Charge Mar24/25
22/03/2024	Gasson and Green Ltd	ONLINE	110.40		18.40	4399	140	92.00	KEH Clock: Replacement Timer
22/03/2024	Mulberry and Co	ONLINE	120.00		20.00	4120	100	50.00	Cllr VU Pre-app Meetings 15Apr
						4120	100	50.00	Cllr IB EffectivePlanningMa
25/03/2024	British Gas Trading Ltd	DD	42.00		2.00	4561	110	40.00	Electricity Supply 5Feb-6Mar24
26/03/2024	Barclays Business Premium A/c	Automatic	39,958.00			210		39,958.00	From 20623318
28/03/2024	SUEZ Recycling and Recovery	DD	117.72		19.62	4295	100	98.10	Waste Collection Feb 2024
28/03/2024	Ian Woodhams	ONLINE	22.00			4250	100	22.00	CTH Window Cleaning 18.3.24
28/03/2024	Creative Side Structures	ONLINE	1,794.00		299.00	4285	100	1,495.00	StructBuildingRegInf Creative
						320		-1,495.00	StructBuildingRegInf Creative
						6000	100	1,495.00	StructBuildingRegInf Creative
Total Payments:			69,287.89	0.00	2,191.32			67,096.57	

Lindfield Parish Council Current Year

Bank - Cash and Investment Reconciliation as at 31 March 2024

	<u>Account Description</u>	<u>Balance</u>
<u>Bank Statement Balances</u>		
1	31/03/2024 Barclays Current Account	15,000.00
2	31/03/2024 Business Premium Account	61,537.86
3	31/03/2024 Nationwide Building Society	45,000.00
4	31/03/2024 Petty Cash	149.37
5	31/03/2024 Unity Trust Current Account	464.20
6	31/03/2024 Unity Trust Savings Account	58,199.56
		180,350.99
<u>Receipts not on Bank Statement</u>		
1	31/03/2024 Interest	144.36
		144.36
Closing Balance		180,495.35
<u>All Cash & Bank Accounts</u>		
1	Barclays Current Bank A/c	15,144.36
2	Barclays Business Premium A/c	61,537.86
3	Nationwide Building Society	45,000.00
4	Petty Cash	149.37
5	Unity Trust Current Account	464.20
6	Unity Trust Savings Account	58,199.56
	Other Cash & Bank Balances	0.00
	Total Cash & Bank Balances	180,495.35

Committee Meeting:	Finance & General Purpose
Item:	10
Report of:	Parish Clerk
Date:	2 May 2024
Subject:	Annual Review of the Effectiveness of the Overall Internal Audit 2023/24 and Internal Control System 2023/24

Purpose of Report:

1. Members are asked to note the Annual Review of the Effectiveness of the Overall Internal Audit 2023/24 and Internal Control System 2023/24

Summary:

2. Cllr Pickett has carried out the Annual Review of the Effectiveness of the Overall Internal Audit 2023/24 and Internal Control System 2023/24. Copies of the documents follow this cover page.

Recommendation(s)

Members are recommended to:

- a) **NOTE Annual Review of the Effectiveness of the Overall Internal Audit 2023-2024**
- b) **NOTE Annual Review of the Effectiveness of the Internal Control System 2023-2024**

Background:

3. The Accounts and Audit Regulations 2015 requires local councils to ensure that the financial management of the body is adequate and effective and that the body has a sound system of internal control. Local councils are required, at least once a year, to conduct in accordance with proper practices, a review of the effectiveness of its system of internal control. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken. For the Parish Council to review the effectiveness of the internal control system, there needs to be clarity on the internal controls in place.
4. Regulation 5(1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils 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. The review should take place at least once every three years and in the year of any change of internal audit provider or change of RFO. Any review should balance the local council's internal audit needs and usage. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.
5. At F&GP¹ it agreed that Cllr Pickett would carry out the checks. This took place on 26th March 2024.

¹ Meeting dated 7th March

Lindfield Parish Council: Finance & General Purposes Committee

Annual Review of the Effectiveness of the Overall Internal Audit 2023-2024

The Accounts and Audit Regulations 2015 imposes a duty on local councils to undertake an effective internal audit to evaluate the effectiveness of its risk management, control, and governance processes, considering internal auditing guidance. A review of the effectiveness of the Council's overall internal audit arrangements should be carried out, at least annually. It should provide sufficient assurance for the authority that standards are being met and that the work of Internal audit is effective. The authority should determine how best to meet the statutory requirement for internal audit, having regard to its size, scope of services and complexity of financial arrangements. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

Process	System of Audit Control	Effectiveness (Yes or No)	Areas for Development
<p>Scope of Internal Audit</p>	<p>Mulberry and Co were appointed as Internal Auditors by FC at their meeting held on 7 September 2023, min ref 55.1. An Engagement Letter had been received dated 31 August 2023 accepting instructions to act on behalf of Lindfield Parish Council setting out the following:</p> <ol style="list-style-type: none"> 1. Period of Engagement. 2. Responsibilities of the Council & Internal auditors. 3. Scope of audit. 4. Electronic Publication. 5. Communication. 6. Other Services. 7. Limitation of Liability. 8. Fees. 9. Cancellation of Services. 10. Agreement of Terms. <p>An amended Engagement Letter was received on 20 Sep 2023 reflecting an extended accounting period up to and including 31st March 2026. Agreed by FC at their meeting held on 14 Sep 2023, min ref 57.9.</p> <p>The internal audit considers both the council's risk assessment and wider internal control arrangements. Internal audit work covers the council's anti-fraud arrangements. Visits are normally agreed twice in the financial year.</p> <p>An Interim Internal Audit was carried out on 22 Nov 2023 and the Report was shared with members of F&GP at their meeting held on 7 Dec 2023, min ref 103.1. The year-end Internal audit has been arranged to take place on 6 Jun 2024.</p>	<p>YES</p>	<p>AREA IS MONITORED AND ANY AMENDMENTS SHOULD TO BE REQUIRED AND</p>
<p>Independence</p>	<p>Internal audit has direct access to those charged with governance. Reports are prepared in the name of the auditor and are presented to the Finance and General Purposes Committee and Full Council. These confirm the actions that were taken, along with any observations that were considered to be appropriate. Access is provided to all books and records.</p>	<p>YES</p>	<p>AS ABOVE</p>

Competence	There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity.		ALL CARRIED OUT WITH DUE DILIGENCE
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Assessor's signature: *R. E. Pickett*

Assessor's name: R. E. PICKETT

Date: 26/3/24

Regulation 6 of the Accounts and Audit Regulations 2015 requires local councils to ensure that the financial management of the body is adequate and effective and that the body has a sound system of internal control. Local councils are required, at least once a year, to conduct in accordance with proper practices, a review of the effectiveness of its system of internal control. The council is required to sign the annual governance statement (on the annual return submitted to the external auditor) to evidence that this review has been undertaken.

For the Parish Council to review the effectiveness of the internal control system, there needs to be clarity on the internal controls in place.

Process	System of Internal Control	Effectiveness (Yes or No)	Areas for Development
<p>Standing Orders and Financial Regulations</p>	<p>Standing Orders and Financial Regulations are in place. Financial Regulations incorporate provisions for securing competition and regulating how tenders are invited.</p> <p>Current regulations received & confirmed by Full Council at their meeting 17 May 2023, min ref 10.1. Currently under review with F&GP per meeting held 7 Mar 2024.</p> <p>New policies have been introduced this year iro Vehicle Usage and Driving at Work, Mobile Phones & Reserves. FC approval 9 Nov 2023, min ref 72.7.</p>	<p>YES.</p>	<p>AREA IS MONITORED AND ANY AMENDMENTS THOUGHT TO BE REQUIRED, DISCUSSED, AGREED, AND IMPLEMENTED</p>
<p>Safe and Efficient Arrangements to Safeguard Public Money</p>	<p>An internal control is carried out quarterly by the Chairman and/or other members of the Finance & General Purposes Committee. One month is considered at random and the following reviews are undertaken:</p> <ol style="list-style-type: none"> 1. Detailed bank reconciliation. 2. Examination of books and vouchers. 3. Petty cash operations are checked. 4. General review of book-keeping. 5. Payment controls in place. <p>A review of the accounting system is undertaken to ensure that it meets the needs of the size and turnover of the council.</p> <p>Control systems are in place to record all receipts and income. RBS software package assists with this.</p> <p>A budget control, comparing actual receipts and payments to the budget is prepared monthly. RBS software package supports this.</p>	<p>YES</p>	<p>AS ABOVE</p>

<p>The Authority needs to approve the setting up of, and any changes to, Accounts with Banks or other Financial Institutions</p>	<p>Arrangements for 2023/24 were agreed by F&GP at their meeting 30 May 2023, min ref 8.1, for Barclays Bank & Nationwide Building Society (NBS).</p> <p>A revision reflecting the addition of Cllr Beecroft as an authorised signatory replacing the outgoing F&GP Committee Chair was ratified by FC at their meeting 13 July 2023, min ref 42.8.</p> <p>Applications for a new additional Business Current Acc & Business Savings Acc provided by Unity Trusty were approved by FC at their meeting 13 July 2023, min ref 42.9.</p>		<p>ALL SATISFACTORY</p>
<p>The Authority needs to approve every bank mandate, the list of authorised signatories for each account, the limits of authority for each account and any amendments to Mandates</p>	<p>Full Council approval has been recorded in minutes. See above.</p>	<p>YES</p>	
<p>VAT</p>	<p>A VAT account is maintained to ensure that the correct amount of VAT can be reclaimed. The RBS software package assists with this.</p> <p>Partial Exemption is monitored/observed for income-generating properties ie Service Charge Clock Tower House.</p>	<p>YES</p>	<p>ALL AS STAGED FOR STANDING UNDER ANNO FINANCIAL REGULATIONS</p>
<p>Employment</p>	<p>Staff are paid under PAYE as employees and the necessary system for HMRC RTI is in place. Workplace Pension regulations are observed and adhered to.</p>	<p>YES</p>	<p>AS ABOVE</p>
<p>Risk Management Arrangements</p>	<p>These are taken into account in the audit process. Responsibility lies with the Insurance and Risk Management Working Group who report separately. Reviews are undertaken annually by the Committees and Full Council.</p> <p>New risk assessments have been introduced this year iro Council Vehicle & Financial Management. Approved by F&GP 4 Jan 2024, min ref 123.1.</p>	<p>YES</p>	<p>AS ABOVE</p>
<p>Fixed Assets and Equipment</p>	<p>A full asset register is maintained by the PC & RFO. This is recorded using the RBS Risk Asset Inventory software package. The adequacy of insurance of the Parish Council's assets is reviewed reflecting changes of assets and is considered annually.</p>	<p>YES</p>	<p>AS ABOVE</p>

<p>Loans and Long-Term Liabilities</p>	<p>A long-term loan exists with the purchase of Clock Tower House. Official approval was sought at the time of application to the Public Works Loan Board. Loan due to be repaid in 2027.</p> <p>Council Vehicle: New two-year lease agreement in place. FC approval 14 Sep 2023, min ref 57.8.</p> <p>Toilets on Lindfield Common Project: Now progressing after having submitted a successful planning application. An Earmarked Reserve is in place. Expenditure will in addition be funded by S106 monies from MSDC.</p> <p>Photocopier Rental: Three-year agreement in place Sep 22 to Sep 2025. Noted by FC at their annual meeting 17 May 2023, min ref 14.</p>	<p>YES</p>	<p>AS ABOVE</p> <p>ALL SATISFACTORY AND CARRIED OUT WITH DUE DILIGENCE.</p>
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Each year a draft report is submitted to the full council by the Chairman, the Vice- Chairman, and the RFO or Clerk, who have met to consider the matter and report. The review for the financial year 2023-2024 was undertaken by the Vice Chairman of the Finance and General Purposes Committee, in consultation with the RFO. Those concerned in the review have concluded that the Parish Council has a robust system in place and believe that the arrangements are entirely satisfactory for a council of the size and turnover of Lindfield and what was required has been done. The Committee and Council are recommended to approve the report of the review of the effectiveness of the Internal Control System.

Assessor's signature: 

Assessor's Name: N. G. Dickson

Date: 26/3/24

Committee Meeting:	Finance & General Purpose
Item:	11
Report of:	Parish Clerk
Date:	2 May 2024
Subject:	Budget 2024/25

Purpose of Report:

- Members are asked to consider various items relating to the 2024/25 budget.

Summary:

- Since setting the budget for 2024/25 an earmarked reserve(EMR) has decreased in 2023/24 due to expenditure. The reserve left for 2024/25 therefore needs to be adjusted. In addition,

Recommendation(s)

Members are recommended to:

- To AGREE and recommend to the Full Council the following amended EMR balances commencing 1 April 2024: EMR 320 4285 F&GP Toilets on Common: £78,651.67**
- NOTE the change in one of our regular payments (Monitor Cleaning).**

Background:

- Earmarked Reserves
When agreeing to the budget for 2024/25, expenditure relating to EMRs in 2023/24 was anticipated.
- Additional expenditure has been incurred after the budget-setting process. With this in mind, the balance of reserves available as of 1 April 2024 will have to be updated taking into account the following items of expenditure (net of VAT):

EMR 320 4285 F&GP Toilets on Common	£
Land Science - Soil Testing (Ground survey) Jan 2024	862.50
Land Science - Soil Testing (Ground survey) Feb 2024	862.50
Gould Property Consultants LLP – Building Regulations, Pre-contract services.	2,100.00
Creative Side Structures - Production of Structural Building Regulations Information Mar 2024	1,495.00
PortalPlanQuest Limited – Application to discharge Planning Conditions	198.33

- Members are asked to agree to the following amended EMR balance commencing 1 April 2024: EMR 320 4285 F&GP Toilets on Common £78,651.67
- Changes to regular charges
The annual charge for cleaning the Denmans Lane toilets, by Monitor Cleaning, will rise from £4,832.70 per annum to £5,195.15 per annum.

Committee Meeting:	Finance & General Purpose
Item:	12
Report of:	Parish Clerk
Date:	2 May 2024
Subject:	Toilets on the Common – Transfer of Land

Purpose of Report:

1. Members are asked to consider a potential land transfer

Summary:

2. The proposed toilets on Lindfield Common are situated on land owned and managed by the Mid Sussex District Council (MSDC). It has now been proposed by MSDC that the land, rather than being leased, it transferred to Lindfield Parish Council.

Recommendation(s)

Members are recommended to:

- A) Confirm that LPC is open to taking over ownership of the land subject to further clarifications regarding the size of the parcel of land.**
- B) Delegate authority to the Clerk, in conjunction with the Toilets on the Common Working Group, to oversee and agree to any potential transfer.**

Background:

3. The Council is continuing to progress the proposed toilets on Lindfield Common. As such agreement needs to be reached with MSDC over the land on which the toilet will be situated. The land in question is Common land. Originally it had been proposed the MSDC would offer the Council a lease. MSDC have now proposed that the land be transferred to the Council instead.
4. The Council will need to establish with MSDC the exact boundaries of the proposed transfer. For example, does the transfer include paths around the building? The proposed transfer will need to be advertised in the local paper with an opportunity for members of the public to make comments.
5. Members are asked in principle whether they agree to take on the plot of land. Ownership of the land would ensure that the Council can manage directly and would potentially cut down on administration relating to lease matters. The Council would have the legal responsibility of being the land owner rather than as a lessee. This could potentially include liabilities such as the installation and maintenance of footpaths around the building.

Committee Meeting:	Finance & General Purpose
Item:	13
Report of:	Parish Clerk
Date:	2 May 2024
Subject:	Barclays Bank

Purpose of Report:

1. Members are asked to make a decision relating to online banking access.

Summary:

2. Currently, the Responsible Financial Officer (RFO) is the only member of staff with online access to Barclays Bank. To monitor cash flow including recording payments received it is proposed that the Clerk has view only online access to the Barclays Bank accounts.

Recommendation(s)

Members are recommended to:

- a) **Ask Full Council to amend the bank mandate so that the Clerk can apply for view-only access to the Barclays Bank account.**

Background:

3. Currently, the RFO is the only member of staff with online access to the Barclays Bank. The RFO position is part-time. When the RFO is off the office is unable to see whether any payments have been received and keep track of the bank balance. In addition, the Clerk is unable to see whether payments set up for approval have been made. During periods when multiple payments are received (Allotment tenancies, Village Festival Night stalls etc) the Clerks are reliant on asking the RFO to provide them with a copy of the bank statement. To make this process simple it is proposed that the Clerk has view-only access to the Barclays Bank Accounts.

Risk Management

4. View-only access would not permit the Clerk to make payments so it will ensure a strong level of financial checks and balances remain. View-only access would enable issues to be identified quicker than present as the office is solely reliant on the RFO.