



## Seaford Town Council

### To Members of the Seaford Town Council

A meeting of the Seaford Town Council will be held at the Council Chamber, 37 Church Street Seaford, on Thursday, 13 June, 2013, at 7.00 pm, which you are summoned to attend.

S J Shippen  
Town Clerk  
7 June, 2013.

### AGENDA

**1. Apologies for Absence.**

To consider apologies for absence.

**2. Minutes.**

To approve the minutes of the Annual Meeting held on 9 May 2013.

**3. Disclosure of Interests**

To deal with any disclosure by Members of any discloseable pecuniary interests and interests other than pecuniary interests, as defined under the Seaford Town Council Code of Conduct and the Localism Act 2011, in relation to matters on the agenda.

**4. Public Participation.**

To deal with any questions, or brief representations, from members of the public in accordance with Standing Order 1 and Seaford Town Council Policy.

**5. Mayor's Appointments and Communications.**

- a) To receive any communications, as the Mayor may desire, to put before the Council and to note the Mayor's past and future engagements, report 29/13 (pages 3 to 4).
- b) To receive the Young Mayor's report 30/13 (pages 5 to 6).

**6. Police Report.**

To receive a verbal report from Police Sergeant Stuart Mullins on policing in Seaford.

**7. Annual Return for the year ended 31 March 2013.**

To consider report 31/13 regarding the Annual Return and Final Accounts for the year ended 31 March 2013. (pages 7 to 31).

**8. Standing Orders**

To consider report 32/13 concerning the review of Standing Orders (pages 33 to 34).

**9. Blatchington Pond Management Agreement**

To consider report 33/13 request approval to apply the Seal to the Blatchington Pond Management Agreement (pages 35 to 36).

**10. Coastal Futures Group**

To consider report 34/13 requesting the nomination of a member to represent the Council on the Coastal Futures Group (pages 37 to 38).

**11. Seaford Town Guide App**

To consider report 42/13 regarding the development of a Seaford Town Guide App (pages 39 to 40).

**For further information about items appearing on this agenda, please contact Mrs. S. Shippen, Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG.  
Telephone 01323 894870, fax 01323 872976.**



## Seaford Town Council

Report 29/13

**Agenda Item No:** 5 (a)  
**Date:** 9 May 2013  
**Committee:** Council  
**Title:** Mayor's Engagements  
**By:** Simon Cooper, Corporate Services Manager  
**Wards Affected:** All Seaford wards  
**Purpose of Report:** To report the Mayor's engagements.

---

### Recommendations

You are recommended:

1. To note the report.
- 

### 1. Information

The Mayor will have attended 23 functions as a representative of this Council during the 2013-14 municipal year to date. A schedule of engagements not previously reported is attached at Appendix A.

### 2. Financial Appraisal

There are no financial implications in this report.

### 3. Contact Officer

The Contact Officer for this report is Simon Cooper, Corporate Services Manager

Corporate Services Manager

Town Clerk

List of Mayors Engagements  
Appendix A

Mayor Elect A White 2013-2014					
Day	Date	Time	Organisation	Event	Venue
Saturday	25.05.2013	10.00	Waifs & Strays	Waifs & Strays Fun Day	Downs Leisure Centre
Saturday	01.06.2013	12.00	East Sussex Fire & Rescue Service	Open Day	Cradle Hill, Seaford
Friday	07.06.2013	18.30	Drusillas Park	Dreamnight @ Drusillas	Drusillas Park, Alfriston
Saturday	08.06.2013	19.00	Seahaven Branch, The Royal Society of St George	The Official Birthday of HM the Queen	Deans Place Hotel, Alfriston
Sunday	09.06.2013	13.30	Pippa Logan – In aid of Seaford Exchange	Garden Party	31 Sutton Avenue, Seaford
Wednesday	12.06.2013	16.00	Waves	AGM	Seaford Baptist Church
Saturday	22.06.2013	19.20	Concentus Chorale	A Musical Night at the Movies	St Leonards Church, Seaford
Thursday	27.06.2013	19.00	East Sussex Music Service	Lewes Area Music Centre Concert	Lewes Town Hall
Friday	05.07.2013	18.30	East Sussex County Council	Civic Reception	Michelham Priory
Saturday	06.07.2013	13.00	RNLI Lifeboats	Annual Summer Fete	Huggetts Green Riverside
Saturday	03.08.2013	11.45	Bishopstone Church	Bishopstone Church Fete	Bishopstone Church
Sunday	04.08.2013	11.00	Driftwood	Coastal Garden Trail	4 Marine Drive, Seaford
Saturday	24.08.2013	10.00	Waifs & Strays	Waifs & Strays Fun Day	Downs Leisure Centre



## Seaford Town Council

**Report 30/13**

**Agenda Item No:** 5 (b)  
**Date:** 9 May 2013  
**Committee:** Council  
**Title:** Young Mayor's Report  
**By:** Simon Cooper, Corporate Services Manager  
**Wards Affected:** All Seaford wards  
**Purpose of Report:** To receive a report from the Young Mayor.

---

### Recommendations

You are recommended:

1. To note the report of the Young Mayor as attached of Appendix A
- 

### 1. Information

The Young Mayor, Georgia Colyer, has submitted a report attached as Appendix A to this report.

### 2. Financial Appraisal

There are no financial implications in this report.

### 3. Contact Officer

The Contact Officer for this report is Simon Cooper, Corporate Services Manager

Corporate Services Manager

Town Clerk

Since my last report Millie and I have not attended any events, however there are a number of exciting events lined up for the next few weeks. One of the events which both Millie and I are looking forward to is the Seahaven Veterans & Armed Forces Day where we will have the opportunity to inspect the troops and to with them. Also we are looking forward to The Seaford Family Fun Day at the Downs Leisure Centre. This is a really enjoyable day as we will have the opportunity to look around all the stalls and watch a variety of different performances such as dancers and live music.

We are looking forward to attending a number of other events throughout the summer.

Young Mayor of Seaford – Georgia Coyler

June 2013



## Seaford Town Council

**Report 31/13**

<b>Agenda Item No:</b>	7
<b>Committee:</b>	Council
<b>Date:</b>	13 June 2013
<b>Title:</b>	Annual Return and Final Accounts for the Year Ended 31 March 2013.
<b>By:</b>	Simon Cooper, Corporate Services Manager.
<b>Wards Affected:</b>	All Seaford Wards.
<b>Purpose of Report:</b>	To present Final Accounts and Annual Return for the year ended 31 March 2013 for approval and adoption.

---

### Recommendations

**You are recommended:**

1. To approve the accounting statements for the year ended 31 March 2013, as at Appendix A of this report.
  2. To complete the Annual Governance Statement for the Year Ended 31 March 2013, as at Appendix C of this report.
  3. To approve the Annual Return for the Year Ended 31 March 2013 and authorise the Mayor, Corporate Services Manager and Town Clerk to sign on behalf of the Council as required.
- 

### 1. Information

- 1.1 The Annual Return is required by law to be approved by a meeting of the full council.
- 1.2 Section 1 (page 2) of the Return - The Statement of Accounts requires approval by Council and signature by the Mayor and RFO (in our case Corporate Services Manager). The accounts are "subject to audit" as they have not yet been audited by Littlejohn LLP, who are the Council's appointed external auditors. A copy is attached as Appendix A with supporting documentation being provided as Appendix B.
- 1.3 Section 2 (page 3) of the Return - The Annual Governance Statement requires completion and approval by the Council. A copy is attached as Appendix C.

- (a) Statement 1 can be answered yes as the accounting statements have been prepared in the way prescribed by law and best practice as contained in

Governance and Accountability for Local Councils a Practitioners' Guide. They have been reviewed by the Internal Auditor.

- (b) Statement 2 can be answered yes as Internal Controls have been in place and applied throughout the year. Internal Controls were reviewed by the Finance and General Purposed Committee at its meeting held on 28 February 2013.
  - (c) Statement 3 can be answered yes as transactions have been reviewed by the Finance and General Purposes Committee and the Internal Auditor.
  - (d) Statement 4 can be answered yes a "Notice of appointment of date for the exercise of electors' rights" was posted on 26 April 2013 and appropriate access to documents has been given in accordance with the relevant legislation. Electors' rights were complied with in respect of the 2011-12 Annual Return.
  - (e) Statement 5 can be answered yes as a Financial Risk Assessment and Risk Management Plan were reviewed by the Finance and General Purposes Committee at its meeting held on 28 February 2013. Insurance cover has been reviewed and is in place.
  - (f) Statement 6 can be answered yes as Internal Audit reports are reviewed by the Finance and General Purposes Committee throughout the year, an Action Plan agreed in response to the report. An Audit Plan is agreed annually. The effectiveness of Internal Audit was reviewed as noted in (b) above.
  - (g) Statement 7 can be answered yes as the Finance and General Purposes Committee has responded to comments and suggestions made by Auditors throughout the year, by formulating Action Plans.
  - (h) Statement 8 can be answered yes as Officers are not aware of any transactions or activities which require disclosure and have not been disclosed.
  - (i) Statement 9 can be answered as not applicable.
- 1.4 Section 4 (page 5) of the Return has been completed by the Internal Auditor and a copy is attached as Appendix D. A copy of his report supporting the Return is attached as Appendix E.
- 1.5 The notice of appointment of date for the exercise of elector's rights was posted on 26 April 2013, the Annual Return and supporting documentation has been available for public inspection between 10 May and 07 June 2013 and the date set for the exercise of electors' rights is 10 June 2013.
- 1.6 The Annual Return must be submitted to Littlejohn LLP by 17 June 2013.

## 2. Financial Appraisal

The deadline for Councils to approve the Annual Return is 30 June 2013. If the Auditors do not receive the Annual Return by 17 June any follow up action will be charged by Littlejohn LLP.



**3. Contact Officer**

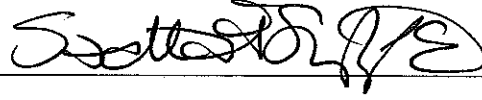
The Contact Officer for this report is Simon Cooper. Corporate Services Manager

Corporate Services Manager



---

Town Clerk



---

**Section 1 – Accounting statements 2012/13 for**

**SEAFORD TOWN COUNCIL**

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 2012 £	31 March 2013 £			
1 Balances brought forward	309,087	330,217	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	464,860	509,629	Total amount of precept received or receivable in the year.		
3 (+) Total other receipts	499,204	462,406	Total income or receipts as recorded in the cashbook less the precept received (line 2). Include any grants received here.		
4 (-) Staff costs	274,118	284,675	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	33,091	33,091	Total expenditure or payments of capital and interest made during the year on the council's borrowings (if any).		
6 (-) All other payments	635,725	621,538	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	330,217	362,948	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	534,394	538,243	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	8,935,376	8,937,751	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	235,071	214,137	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).		
11 (If Applicable) Trust funds (including charitable) disclosure note	YES	NO	YES	NO	(if applicable) The council acts as sole trustee for and is responsible for managing trust funds or assets. (Readers should note that the figures in the accounting statements above do not include any trust transactions.)

I certify that for the year ended 31 March 2013 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

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

and recorded as minute reference:

Signed by Chair of the meeting approving these accounting statements.

Date

## Working details for ANNUAL RETURN - Year ended 31 March 2013

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code</u>	<u>and Centre</u>	<u>Code Description</u>
1	202,914	217,660	310	0	General Fund
1	11,494	0	320	0	Reserve Elections
1	25,617	10,757	321	0	Reserve Building Improvements
1	0	13,269	322	0	Crypt - Ancient monument
1	0	8,465	323	0	Crypt - Professional Fees
1	0	2,264	324	0	Crypt - General Fund - Capital
1	0	1,153	325	0	Crypt - General Fund - Revenue
1	15,318	10,318	326	0	Reserve Open Spaces
1	17,270	13,850	327	0	Reserve S106
1	0	6,000	328	0	Signage Reserve
1	5,023	12,280	334	0	Seaford Head Nature Reserve
1	10,000	10,000	337	0	Reserve Church St Utilities
1	10,000	10,000	339	0	Reserve Golf Course Project
1	8,890	8,890	340	0	Reserve Equipment
1	561	561	341	0	Seaford Residents Assn
1	2,000	2,000	342	0	Tree Planting
1	0	2,750	343	0	Grit Bin Reserve
1	<b>Balances brought forward</b>	<b>309,087</b>	<b>330,217</b>	Total balances & reserves at the beginning of the year as recorded in the Council Financial Records	

2	464,860	509,629	1176	801	Precept
2	<b>Annual Precept</b>	<b>464,860</b>	<b>509,629</b>	Total amount of Precept income received in the year	

3	147,884	151,788	1000	101	Golf Course Season Ticket
3	64,654	46,130	1001	101	Golf Course Green Fees M-F
3	63,491	46,879	1002	101	Golf Course Green Fees w/eb/h
3	32,596	39,110	1003	101	Golf Course Specials
3	2,121	2,059	1004	101	Golf Course Locker
3	223	241	1005	101	Golf Course Credit Card Charge
3	5,000	5,000	1007	101	Golf Course Air Traffic
3	3,000	0	1010	101	Asset Sale/Part Exchange Value
3	35	0	1049	201	Income Postage Recharge
3	6,250	4,688	1050	101	Income Rent
3	937	1,703	1050	105	Income Rent
3	2,288	2,635	1050	106	Income Rent
3	4,725	4,165	1050	107	Income Rent
3	2,792	4,966	1050	113	Income Rent
3	3,750	3,750	1050	116	Income Rent
3	0	0	1050	117	Income Rent
3	1,275	1,275	1050	119	Income Rent
3	807	833	1050	125	Income Rent
3	1,321	664	1050	205	Income Rent
3	14,844	8,000	1050	206	Income Rent
3	707	393	1051	101	Income Insurance Recharge
3	1,193	1,178	1051	105	Income Insurance Recharge
3	792	687	1051	106	Income Insurance Recharge

## Working details for ANNUAL RETURN - Year ended 31 March 2013

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
3	194	174	1051	119	Income Insurance Recharge
3	721	517	1051	206	Income Insurance Recharge
3	8,364	0	1052	105	Income Projects
3	7,638	6,534	1053	116	Income Grants
3	2,735	4,375	1053	121	Income Grants
3	0	256	1053	135	Income Grants
3	1,967	1,377	1054	101	Income Other
3	678	0	1054	105	Income Other
3	1,081	0	1054	106	Income Other
3	0	940	1054	114	Income Other
3	650	83	1054	116	Income Other
3	2,715	238	1054	117	Income Other
3	221	50	1054	118	Income Other
3	0	3,492	1054	121	Income Other
3	2,959	4,689	1054	125	Income Other
3	0	400	1054	135	Income Other
3	35	298	1054	201	Income Other
3	5,600	5,600	1054	205	Income Other
3	60	0	1054	206	Income Other
3	345	98	1054	301	Income Other
3	619	0	1055	101	Income Seating
3	659	763	1055	105	Income Seating
3	569	0	1055	106	Income Seating
3	0	801	1055	116	Income Seating
3	83	130	1055	117	Income Seating
3	925	590	1056	210	Fun Day & Tourney
3	1,035	1,139	1057	101	Income Electricity Recharge
3	127	0	1057	105	Income Electricity Recharge
3	171	130	1057	106	Income Electricity Recharge
3	2,562	2,144	1057	117	Income Electricity Recharge
3	1,850	1,974	1058	105	Income Water Recharge
3	17	51	1058	117	Income Water Recharge
3	234	153	1059	201	Photocopying Income
3	13,238	14,000	1060	118	Beach Huts Site Licence
3	9,607	10,320	1061	118	Beach Hut Annual Rent
3	779	848	1062	201	Income Telephone Recharge
3	2,024	1,373	1063	101	Income Gas Recharged
3	1,100	1,937	1064	135	Income Young Mayor/Personality
3	450	909	1065	135	Income Xmas Lights
3	11,858	13,800	1066	105	Concession Income
3	2,875	2,875	1066	108	Concession Income
3	3,300	3,650	1066	116	Concession Income
3	33,950	36,400	1066	117	Concession Income
3	153	22	1068	201	Income Stationery Re-Charge
3	707	16	1070	135	Community Services Events

## Working details for ANNUAL RETURN - Year ended 31 March 2013

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
3	890	1,567	1075	135	Christmas Event
3	0	1,092	1080	210	Jubilee Event Income
3	0	1,569	1090	135	Physical Activity Proj Income
3	1,550	0	1100	101	Income Advertising
3	2,008	4,988	1190	201	Interest Received
3	9,216	3,900	1200	120	Income Nature Reserve
3	<b>Total other receipts</b>	<b>499,204</b>	<b>462,406</b>	Total income or receipts as recorded in the cashbook minus the Precept	
4	71,669	75,969	4000	101	Salaries & Wages
4	156,006	157,991	4000	201	Salaries & Wages
4	4,192	4,451	4001	101	Employers NI
4	13,676	13,218	4001	201	Employers NI
4	11,423	12,597	4002	101	Employers Superannuation
4	17,152	20,449	4002	201	Employers Superannuation
4	<b>Staff costs</b>	<b>274,118</b>	<b>284,675</b>	Total expenditure or payments made to and on behalf of all council employees. Include salaries and wages, PAYE and NI (employees and employers), pension contributions and expenses	
5	18,089	18,089	4301	205	Public Works Loan Payment
5	15,002	15,002	4301	206	Public Works Loan Payment
5	<b>Loan interest/Capital repayments</b>	<b>33,091</b>	<b>33,091</b>	Total expenditure or payments of capital and interest made during the year on the Council borrowings	
6	0	1,557	4009	201	Recruitment Costs
6	180	0	4010	101	Staff Training
6	991	1,617	4010	201	Staff Training
6	742	678	4011	101	Staff Protective Clothing
6	206	250	4012	201	Staff Expenses
6	59	5	4013	210	Members Expenses
6	609	441	4014	201	Member Training
6	35,000	35,000	4041	101	Golf Professional Retainer
6	2,316	813	4045	101	Golf Course Player Costs
6	15,000	15,000	4050	205	Rent payable
6	1,569	1,790	4051	101	Rates
6	541	563	4051	105	Rates
6	563	585	4051	108	Rates
6	5,023	5,220	4051	113	Rates
6	1,593	1,797	4051	118	Rates
6	9,288	9,815	4051	205	Rates
6	8,407	22,884	4052	101	Water & Sewerage
6	2,982	2,941	4052	105	Water & Sewerage
6	2,297	2,098	4052	106	Water & Sewerage
6	119	24	4052	108	Water & Sewerage
6	78	132	4052	113	Water & Sewerage
6	113	124	4052	117	Water & Sewerage
6	5,170	5,695	4055	101	Electricity

## Working details for ANNUAL RETURN - Year ended 31 March 2013

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	485	271	4055	105	Electricity
6	342	260	4055	106	Electricity
6	1,118	846	4055	113	Electricity
6	2,625	2,145	4055	117	Electricity
6	1,799	1,507	4055	134	Electricity
6	66	0	4055	206	Electricity
6	4,049	2,747	4056	101	Gas
6	2,144	1,486	4056	113	Gas
6	0	71	4056	206	Gas
6	6,756	0	4059	205	Church Street Service Charges
6	301	301	4060	101	Refuse
6	191	96	4060	205	Refuse
6	235	302	4100	101	Telecommunications
6	310	306	4100	113	Telecommunications
6	3,978	3,502	4100	201	Telecommunications
6	245	192	4105	101	Postage
6	12	3	4105	113	Postage
6	1,396	1,581	4105	201	Postage
6	323	0	4106	101	Stationery
6	211	111	4106	113	Stationery
6	2,437	2,263	4106	201	Stationery
6	379	53	4106	210	Stationery
6	2,160	2,188	4107	201	Photocopier
6	2,303	2,701	4110	101	Advertising & Publicity
6	563	107	4110	113	Advertising & Publicity
6	333	213	4110	201	Advertising & Publicity
6	159	547	4111	201	Office Equipment New
6	3,942	4,308	4112	201	Subscriptions
6	265	265	4113	101	Software Support
6	2,895	3,246	4113	201	Software Support
6	75	75	4114	101	Licence Fee
6	0	35	4114	201	Licence Fee
6	9,471	10,009	4115	101	Insurance
6	2,322	2,724	4115	105	Insurance
6	1,768	1,557	4115	106	Insurance
6	1,100	1,145	4115	113	Insurance
6	1,961	2,020	4115	115	Insurance
6	1,098	1,131	4115	116	Insurance
6	488	493	4115	117	Insurance
6	887	983	4115	118	Insurance
6	169	174	4115	119	Insurance
6	757	839	4115	134	Insurance
6	117	129	4115	135	Insurance
6	3,125	3,336	4115	201	Insurance
6	700	722	4115	206	Insurance

## Working details for ANNUAL RETURN - Year ended 31 March 2013

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	799	980	4116	201	Web Site
6	1,250	4,625	4155	101	Professional Fees
6	3,580	571	4155	201	Professional Fees
6	2,092	1,988	4156	101	Bank Charges
6	110	83	4156	201	Bank Charges
6	8,750	2,229	4157	201	Audit Fees
6	1,000	1,500	4181	210	Civic - Mayors Allowance
6	24	27	4182	201	Catering & Hospitality
6	215	750	4182	210	Catering & Hospitality
6	964	2,750	4183	210	Civic - Awards
6	268	155	4184	210	Civic - other
6	1,270	690	4185	210	Fun Day & Tourney
6	1,100	1,987	4187	135	Young Mayors Awards
6	69	30	4188	210	Town Crier Expenses
6	0	500	4189	210	Young Mayor
6	20,307	4,778	4190	201	Election Costs
6	552	232	4195	135	Community Services Events Exp
6	468	124	4199	101	Other Expenditure
6	900	0	4199	106	Other Expenditure
6	941	4,689	4199	125	Other Expenditure
6	120	1,054	4199	201	Other Expenditure
6	125	131	4199	301	Other Expenditure
6	6,250	4,316	4201	101	Cleaning
6	1,750	1,412	4201	105	Cleaning
6	9	274	4201	113	Cleaning
6	23	0	4201	117	Cleaning
6	7	0	4201	201	Cleaning
6	542	0	4250	101	Public Seating
6	687	640	4250	105	Public Seating
6	577	0	4250	106	Public Seating
6	510	0	4250	108	Public Seating
6	0	678	4250	116	Public Seating
6	300	120	4250	117	Public Seating
6	99	0	4250	120	Public Seating
6	596	890	4251	101	Dog Bin Emptying
6	657	1,643	4251	105	Dog Bin Emptying
6	569	1,081	4251	106	Dog Bin Emptying
6	456	1,017	4251	107	Dog Bin Emptying
6	-185	1,780	4251	108	Dog Bin Emptying
6	456	1,017	4251	116	Dog Bin Emptying
6	1,152	2,817	4251	117	Dog Bin Emptying
6	1,083	91	4252	105	Litter & Dog Bin Pch & Maint
6	429	0	4252	106	Litter & Dog Bin Pch & Maint
6	242	757	4252	108	Litter & Dog Bin Pch & Maint
6	0	122	4252	116	Litter & Dog Bin Pch & Maint

## Working details for ANNUAL RETURN - Year ended 31 March 2013

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	1,028	114	4252	117	Litter & Dog Bin Pch & Maint
6	1,440	1,909	4253	117	Shelters
6	85,600	87,509	4260	105	Grounds Maintenance Contract
6	46,181	47,172	4260	106	Grounds Maintenance Contract
6	5,541	5,664	4260	107	Grounds Maintenance Contract
6	19,870	20,303	4260	108	Grounds Maintenance Contract
6	1,340	1,370	4260	125	Grounds Maintenance Contract
6	24,224	26,353	4261	101	Grounds Maint non contract
6	2,808	4,420	4261	105	Grounds Maint non contract
6	1,413	2,633	4261	106	Grounds Maint non contract
6	1,317	1,689	4261	107	Grounds Maint non contract
6	1,377	1,792	4261	108	Grounds Maint non contract
6	844	220	4261	116	Grounds Maint non contract
6	2,374	2,065	4261	117	Grounds Maint non contract
6	0	1,656	4262	135	Tree Warden Expenses
6	2,345	0	4262	301	Tree Warden Expenses
6	818	258	4263	301	Bus Shelter Maintenance/Clean
6	13,229	12,569	4270	101	Vehicles & Equipment Maint
6	470	525	4270	205	Vehicles & Equipment Maint
6	85	0	4270	206	Vehicles & Equipment Maint
6	20,996	20,996	4271	101	Vehicle & Equipment Lease'
6	15,500	0	4272	101	Equipment Purchase
6	0	2,376	4272	105	Equipment Purchase
6	438	2,500	4272	125	Equipment Purchase
6	8,496	9,437	4273	135	Christmas Lights
6	12,868	12,793	4274	105	Projects Expenditure
6	4,557	4,670	4274	106	Projects Expenditure
6	0	1,328	4274	107	Projects Expenditure
6	240	0	4274	108	Projects Expenditure
6	35,052	2,642	4274	113	Projects Expenditure
6	0	1,168	4274	116	Projects Expenditure
6	7,408	8,245	4274	117	Projects Expenditure
6	1,580	0	4274	125	Projects Expenditure
6	2,157	80	4274	135	Projects Expenditure
6	1,017	413	4275	101	Building Maintenance
6	1,611	1,037	4275	105	Building Maintenance
6	235	101	4275	106	Building Maintenance
6	414	456	4275	113	Building Maintenance
6	120	2,050	4275	114	Building Maintenance
6	349	0	4275	116	Building Maintenance
6	3,340	90	4275	117	Building Maintenance
6	730	240	4275	118	Building Maintenance
6	30	0	4275	205	Building Maintenance
6	15,110	950	4275	206	Building Maintenance
6	8,856	8,947	4276	134	CCTV



## Working details for ANNUAL RETURN - Year ended 31 March 2013

	<u>Last Year £</u>	<u>This Year £</u>	<u>Code and</u>	<u>Centre</u>	<u>Code Description</u>
6	24,750	58,875	4277	101	New Golf Club House
6	0	10,860	4280	210	Jubilee Event Expenditure
6	0	690	4281	135	Christmas Event Expenses
6	850	455	4400	215	S137
6	19,587	23,045	4401	215	Grants
6	2,755	7,867	4402	121	Seaford in Bloom
6	2,492	2,096	4405	215	Grants in Kind
6	10,000	390	4410	130	Swimming Pool
6	1,860	3,977	4500	120	Nature Reserve Expenses
6	Total other payments <i>Rounding</i> 635,724 <u>635,725</u>	621,538	Total expenditure or payments as recorded in the cashbook minus employment costs (Line 4) and loan / interest expenditure / payments (Line 5)		
7	Balances carried forwrd	330,217	362,948	Total balances and reserves at the end of the year. [Must equal (1+2+3)-(4+5+6)]	
8	234,279	410,314	201	0	Current/Deposit Account
8	350,000	127,805	210	0	Treasury Deposit
8	115	55	220	0	Petty Cash
8	0	70	225	0	Golf Proshop Float
8	Total Cash & Investments	584,394	538,243	The sum of all current and deposit bank accounts, cash holdings and investments held as at 31 March	
9	8,935,376	8,937,751	9	0	Total Fixed Assets
9	Total Fixed Assets	8,935,376	8,937,751	The recorded current book value at 31 March of all tangible fixed assets owned by the Council as recorded in the asset register	
10	235,071	214,137	10	0	Total Borrowings
10	Total Borrowings	235,071	214,137	The outstanding capital balances as at 31 March of all loans from third parties (usually PWLB)	

## Section 2 – Annual governance statement 2012/13

We acknowledge as the members of:

**SBAFORD TOWN COUNCIL**

our responsibility for ensuring that there is a sound system of internal control, including the preparation of the accounting statements. We confirm, to the best of our knowledge and belief, with respect to the accounting statements for the year ended 31 March 2013, 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.			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.			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 codes of practice that could have a significant financial effect on the ability of the council to conduct its business or on its finances.			has only done things that it has the legal power to do and has conformed to codes of practice and standards in the way it has done so.
4 We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			during the year 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.			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.			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.			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.			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.	YES	NO	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

dated \_\_\_\_\_

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 4 – Annual internal audit report 2012/13 to**

SEAFORD TOWN COUNCIL

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 2013.

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 disclose only one of the following		
	Yes	No	Not covered*
A Appropriate books of account 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:

*No significant issues identified - see Internal Audit Report for coverage or matters arising which have been addressed in the year.*

Name of person who carried out the internal audit

*S J Pollard for Auditing Solutions Ltd*

Signature of person who carried out the internal audit

*[Signature]*

Date

*29/5/2013*

**\*Note:** 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).

---

# **Seaford Town Council**

*Internal Audit Report 2012-13 (Final update)*

---

*Stuart J Pollard*

*Director  
Auditing Solutions Ltd*

## **Background and Scope**

The Accounts and Audit Arrangements introduced from 1<sup>st</sup> April 2001 require all Town and Parish Councils to implement an independent internal audit examination of their Accounts and accounting processes annually. The Council complied with the requirements in terms of independence from the Council decision making process from the outset appointing a local contractor to undertake the work; he has subsequently resigned and we, at Auditing Solutions Ltd, have been appointed with effect from 2012-13. This report sets out those areas examined during the course of our final update visit to the Council, which took place on 29<sup>th</sup> May 2013 and supplements the work undertaken at our previous visits in September 2012 and March 2013.

## **Internal Audit Approach**

In undertaking our review programme for 2012-13, this being the first year of our appointment, we have focused attention on gaining an understanding of the Council's modus operandi, together with examining the overall governance framework and more detailed financial policies and procedures in place in a selection of areas. Our aim is to ensure that the Council has robust control systems in place and that transactions are, as far as we are able to ascertain, undertaken in accordance with national and local approved legislation and processes.

To achieve this, we have examined available governance and other relevant documentation and examined a few specific financial processes, as detailed in the body of the appended report, also undertaking testing on a sample of transactions to ensure compliance with the approved procedures. Our review has been based to a great degree on the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts, as summarised in the Council's Annual Return that now forms the statutory Accounts subject to external audit certification.

Any issues identified in the course of our review are also set out in the body of the report with a summary of any recommendations arising in the appended Action Plan.

## **Overall Conclusions**

We are pleased to conclude that, in the areas examined during the year, the Council's financial systems operate effectively with no significant issues identified. The appended Action Plan reflects the responses and current status of the issues raised in our previous interim reports: we are pleased to record that no additional issues warranting formal recommendation have arisen from the extended and further work undertaken at this final visit. A few relatively minor issues were noted and discussed with officers during the course of our interim update visit and appropriate action agreed and taken: no further issues have arisen at this final visit and, consequently, we do not consider it necessary to raise any further formal recommendations in this final report for the year.

On the basis of our completed programme of work for the year we have duly signed off the Internal Audit Certificate at Section 4 assigning positive assurances in each relevant area.

## Detailed Report

### Review of Accounting Arrangements & Bank Reconciliations

Our objective here is to ensure that the Council's accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers: we also aim to ensure the integrity of the data and that appropriate arrangements are in place for its security. We note that the Council uses the Omega accounting software, which is a recognised system for this tier of local government, and that a single bank account is currently in operation with the Co-op bank, together with periodic deposits in Treasury Term Deposits. To meet these objectives, we have, to date: -

- Agreed the opening balances brought forward in the financial ledger to the detail in the prior year ledger closing Trial Balance, which formed the basis of data reported in the 2011-12 Annual Return;
- Verified that the financial ledger remains "in balance" at the year-end;
- Ensured that a comprehensive, meaningful and appropriate nominal coding schedule, together with cost centres, is in place;
- Checked and agreed transactions in the current account cashbook to the relevant bank statements for April & August 2012, plus January & March 2013;
- Verified the content and accuracy of bank reconciliations as at 30<sup>th</sup> April and 31<sup>st</sup> August 2012, January and March 2013 to ensure that no long-standing uncleared cheques or other anomalous entries are apparent on the reconciliation;
- Verified the accurate disclosure of the year-end balances in the Annual Return for the financial year; and
- Reviewed the procedures in place for the regular back-up and off-site storage of financial and other computerised data, noting that this is currently effected through the East Sussex County Council's IT system.

#### *Conclusions and recommendation*

*We are pleased to record that no significant issues have been identified in this area, the accounting records being balanced at the end of each month with formal bank reconciliations prepared. We noted in our previous report the resignation of the former Finance Assistant and are pleased to note that a new appointment was made.*

*We are again pleased to acknowledge the ongoing development of suitable financial procedures, which provide the new incumbent or other new staff members with a good understanding of the Council's approved processes.*

*Whilst we acknowledge that effective back-up procedures are in place through the County Council's server, we note that no recent attempt has been made to restore financial data from that source and consider that, in order to further minimise the risk of lost data, regular monthly back-ups of the accounting software should also be made to memory stick with robustness of that data also checked by its restoration to the accounting system.*

*R1. In order to further ensure that financial data is secure, additional back-up arrangements should be made with the use of a memory stick: this should also be*

*checked periodically to ensure that it can be restored effectively. This has been tested and confirmed as being operational.*

## **Review of Corporate Governance**

Our objective here is to ensure that the Council has a robust regulatory framework in place; that Council and Committee meetings are conducted in accordance with the adopted Standing Orders and that we are reasonably able to ensure that, as far as we are able to ascertain, no actions of a potentially unlawful nature have been or are being considered for implementation. To meet that objective, we have:

- Examined the Council's Standing Orders and Financial Regulations, both of which have been subject to review and re-adoption in the current financial year. These are based on the NALC model documents and are considered fit for purpose: we are also pleased to note the adoption of a reasonably valued threshold of £25,000 for formal tender action;
- Continued our review of the Council's and its standing committees' minutes for the financial year and to date in 2013 to ensure that no issues affecting the Council's financial stability either in the short, medium or long term exist, also that no legal issues are apparent whereby the Council may either be considering or have taken decisions that might result in ultra vires expenditure being incurred;
- Noted that the Council has adopted a revised members Code of Conduct in line with the requirements of the Localism Act 2011;
- Noted that the Council has approved and adopted a precept for 2013-14 of £523,720, including Council Tax Support Grant of £50,148; and
- Examined the detailed policies and financial procedures in existence, considering them to form a sound basis for their effective management and control.

### **Conclusions**

*No matters of concern have been identified in this area. We shall continue to review minutes and overall governance issues at future visits and comment accordingly if appropriate.*

## **Review of Expenditure**

Our aim here is to ensure that: -

- Council resources are released in accordance with the Council's approved procedures and budgets;
- Payments are supported by suitable documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official order has been raised on each occasion that one would be anticipated;
- The correct expense codes have been applied to invoices when processed; and

- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have examined the financial procedure documentation in place and discussed the detailed procedures with the Corporate Services Manager (CSM): we consider the documentation and procedures in place appropriate for the Council's current requirements affording clear evidence of member involvement in the authorisation process.

In order to check compliance with the anticipated controls, we have selected an extended sample of 93 payments including those individually in excess of £2,000 plus a more random selection of every 20<sup>th</sup> payment. Our test sample totals £630,800 by value and equates to 76% of all non-pay related payments made in the year.

### **Conclusions**

*We are pleased to report that no issues have been identified in this area of our review and that the Council operates sound and effective controls over the approval and release of funds. We have also reviewed the four quarterly VAT reclaims prepared and submitted to HMRC for the year, agreeing detail to the Omega control account record and ensuring the appropriate disclosure of the year-end reclaim as a debtor balance.*

## **Assessment and Management of Risk**

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

- We note that the Council had prepared and adopted a formal Risk Management Plan, supplemented by a more detailed financial risk assessment document, both of which have been adopted by the F&GP Committee in February 2013 and will be formally approved by full Council at its next meeting; and
- The Council's insurance cover is again provided by Zurich Municipal. We have examined the current year's insurance schedule and consider that appropriate cover is in place with both Employer's and Public Liability at £10 million and Fidelity Guarantee cover at £1 million. We also note that Hirer's Liability cover is in place at £2 million, together with, as far as we are able to ascertain at present, all of the Council's assets included in the schedule.

### **Conclusions and recommendation**

*No significant matters arise in this area of our review process, although, as detailed in our first interim report, we considered that the existing financial risk documentation could beneficially be expanded to give an indication of the potential financial impact on the Council should any listed risks materialise. At that visit, we provided a brief demonstration to the CSM & Projects and Facilities Manager (PFM) of available risk management software, covering both financial and health / safety issues, which has been developed specifically for town and parish councils.*

*The software (Local Council Risk System -- LCRS) includes detail of some 50 potential areas of risk and then scrolls down to some 500 individual risks: obviously, not all*



*aspects are relevant to every Council and it is for councils to identify those areas relevant to themselves. The software, at the individual risk level, provides a raft of detail including references to relevant legislation, suggested controls that should be in place and whether insurance cover should be in place, together with any potential health /safety considerations. Councils then score each potential risk area for likelihood and potential impact applying numbers from 0 – “not applicable” to 3 – “High risk”.*

*The software then generates a raft of reports including an Action Plan of those potentially medium to high risk areas based on the product of the two scores. Additional reports are also available including a comprehensive listing of all areas of assessed risks, an Overall Summary and Checklists where insurance and health / safety issues apply. We acknowledge that the software is very much based on subjective number crunching assessments of risk, but at just over £100 plus VAT, we consider, as do numerous councils already using the software, it to be a useful management tool, which helps ensure that no areas of potential risk are overlooked. The software is available on the internet from a Scottish company – DMH Solutions.*

*R2. We commend the LCRS software to the Council as a useful management tool and suggest that consideration be given to its acquisition and application to further enhance the existing risk assessment documentation in place.*

## **Budgetary Control & Reserves**

In considering the Council’s approach to budget determination and precept setting, we aim to ensure that decisions are made on the basis of sound information and that an appropriate level of precept is determined to meet the Council’s future planned expenditure. As indicated above, we note that the Council has approved and adopted a precept for 2013-14 of £523,720, including Council Tax Support Grant of £50,148.

We are also pleased to again note that a comprehensive “Budget Book” has been prepared for 2013-14 and that detail of individual budgets will, as in prior years, be loaded onto the Omega accounting software: we also note that regular reports of financial performance are prepared, based on the software, and presented to members during the course of the financial year.

We have, at this final visit, reviewed the year-end budget outturn seeking and obtaining appropriate explanations for the few significant variances that exist: we have also considered the level of year-end reserves which have increased to £363,000 (£330,200 as at 1<sup>st</sup> April 2012): included in these are earmarked funds totalling £141,300 leaving a General Reserve balance of £221,700, which equates to approximately 3 month’ net revenue spending which we consider appropriate for the Council’s ongoing revenue spending plans.

### **Conclusions**

*No issues arise in this area of our review process warranting formal comment or recommendation.*

## **Review of Income**

In examining the Council's sources of income, we aim to establish that robust procedures are in place to ensure that all income due to the Council is identified and invoiced accordingly, that arrangements for the secure handling of any cash income are in place and that income due to the Council is recovered within a reasonable time span.

At our first visit, we focused attention on income arising from the golf course, which is the major income source to the Council other than its annual precept. We visited the course with the CSM and discussed financial control procedures with the Golf Pro (who is self-employed) and CSM: we are pleased to note that formal procedure documents are in place covering the collection, control and banking of income, which arises in the form of cheque, credit card and cash. We also noted that a £70 cash float is retained for the Council's till, a separate till being in use for the shop, which is owned and run by the Pro independent of the Council. Whilst not financially material, we note that this float is not reflected in the Omega accounting system and suggest that it be appropriately accounted for in future.

In order to check the effectiveness of controls in place, we have examined the daily cash up till slips for August 2012 checking detail to the various spreadsheet records prepared by the Golf Pro and ensuring that cash and cheques are banked within a reasonable time span and that detail of all income is accurately reflected in the bank account statements and Omega cashbook. We note that cash and cheques are only being banked fortnightly and, whilst acknowledging that the accepted insurance level of moneys held in the safe at the golf course has not been exceeded this year suggest that, in view of the isolated positioning of the Pro Shop, banking should generally occur once weekly. We note the intention to redevelop the clubhouse and pro shop and consider that more secure arrangements will need to be made for cash storage during the development stage when office accommodation will undoubtedly be less secure.

We have, at this final visit updated our previously prepared analysis of income across the various headings to include 2012-13 detail: this is used provide a year-on-year measure of trends and will be fed into our planning for the 2013-14 audit round, affording an insight into any potential areas of significant or unanticipated variance.

At our interim update visit, we examined the controls in place over the use of The Crypt and also hire of the Council's facilities for specific events and were pleased to report that no issues of concern were identified with the procedures and documentation in place, although we discussed a potential improvement in the cross-referencing of booking documentation / hire agreements with the CSM, where we considered that clarity of the audit trail from booking diaries to the recovery of fees and charges and their banking could be further strengthened. We shall revisit this area at our first visit for 2013-14 to ensure that appropriate improvements in referencing have been put in place.

We have also re-examined the Sales Ledger "Unpaid debtors report" noting the continued existence of a number of long-standing debts together with unmatched receipts: we have also examined the Sales Ledger "Aged Account Balances" report, noting that a few of the debtors where unmatched receipts exist on the previous report have overall long-standing debts due to the Council. We have discussed these with the CSM and understand that appropriate action is in hand or being considered to ensure recovery of outstanding sums due to the Council. We shall review the position in these cases at future visits and, if appropriate, comment further at that time. In the meantime, we would suggest that attempts be made to offset the unmatched receipts against specific debtor account, thereby reducing the seemingly large schedule of outstanding debt.

We have also again reviewed the detailed income transaction reports in the accounting system at the year-end to ensure that no obvious miscodings or items of uncollected income are apparent and are pleased to record that none are evident at present.

### ***Conclusions and recommendations***

*No major issues have been identified in this area and we are pleased to acknowledge the positive action taken to address the matters raised at our interim visits. We shall undertake further testing of other income streams at future visits and, where appropriate, comment further at that time. We understand that the Council is still considering options for running the catering / bar service once the golf clubhouse redevelopment has been completed, either "in-house" or "contracted out": once operational, we shall focus attention on the controls in place in that respect and comment accordingly.*

- R3. *The Sales Ledger "Unpaid debtors report" should be further examined and, where appropriate, unmatched receipts be offset against outstanding debtor accounts.*
- R4. *The £70 cash float at the golf course should be accounted for appropriately in the Omega accounting records.*
- R5. *Cash and cheque income at the golf course should be banked at least once weekly in order to minimise the risk of break-in, resultant damage and potential loss of cash.*

### **Petty Cash Account**

The Council operates a small petty cash scheme with monthly payments this year averaging £35: we are required, as part of the annual Internal Audit Certification process to assess the soundness of controls in this area of the Council's financial activities. Consequently, we aim to ensure that a trade invoice or relevant till receipt supports petty cash payments and that, where applicable, VAT has been identified for recovery. We have consequently: -

- Ensured that reimbursement cheques are correctly recorded in both the main cashbook and the petty cash account;
- Examined a sample of petty cash account transactions for May and July 2012 to ensure that an appropriate till receipt or trade invoice supported them;
- Ensured that, where applicable, VAT on the various expenses has been identified and coded to the VAT control account for recovery.

### ***Conclusions***

*No significant issues have arisen from our review of the Council's petty cash system and physical cash retained at the time of our visit, apart from noting that VAT amounting to £1.09 on one payment in July had not been identified for recovery. We do not consider this significant and will leave it to the CSM's discretion as to whether or not he wishes to raise a correcting journal to include the amount for recovery in the next VAT reclaim to be submitted.*

*We now understand that the CSM intends to change the manner in which the account is operated from April 2013, maintaining a fixed "imprest" balance and topping up actual expenditure periodically as and when required: we shall review the outcome of this change at our first visit for 2013-14.*

## **Salaries and Wages**

In examining the Council's payroll function, we aim to confirm that extant legislation is being appropriately observed as regards adherence to the Employee Rights Act 1998 and the requirements of HM Revenues and Customs (HMRC) legislation as regards the deduction and payment over of income tax and NI contributions, together with meeting the requirements of the local government pension scheme, as further amended, as regards contribution percentage bandings, with effect from 1<sup>st</sup> April 2012. To meet that objective, we have examined and verified that: -

- Salary payments have been accurately processed in September 2012 for each employee agreeing gross pay to the Council approved NJC pay scale spinal point;
- Income tax and NI deductions from employees' and employer's NI contributions for the same month are accurate by reference to the current year's HMRC Basic PAYE Tools software; and
- Superannuation deductions and employer's contributions for September 2012 have been calculated appropriately, ensuring compliance with the revised scale of deductions / contributions;
- Verified the accurate and appropriate payment of net salaries to employees via the BACSTEL process, together with payments to HMRC and the County Pension Fund for September and August 2012 respectively;
- Ensured the timely submission of the annual HMRC returns in accordance with the required timescale.

### **Conclusions**

*We are pleased to record that no issues have been identified in this area warranting formal comment or recommendation.*

## **Asset Registers**

The Accounts and Audit Regulations (as amended periodically) require all Councils to maintain an inventory/Register of Assets. We are pleased to note that a suitable register is in place and understood at our interim visits, from discussion with the CSM, that the asset values have traditionally been uplifted annually in line with the insurer's inflationary factors applied to the insurance schedule and premiums. We note the preparation of a paper for presentation to members indicating the need to comply with the revised guidance on reporting asset values in the Annual Return, as detailed in the 2010 updated Governance and Accountability Guidance Manual and have duly agreed the value to be reported in the 2012-13 Return to the asset register.

We have also compared and agreed the asset register detail to that set out in the insurance schedule for the financial year. We also note the intention to undertake a revaluation of certain aspects of the Council's asset base, including civic regalia and drew officers' attention to the above change in the Annual Return reporting arrangements.

### ***Conclusions and recommendation***

***No residual issues arise in this area warranting formal comment or recommendation in the light of the paper to be presented to members shortly setting out the revised Annual Return reporting arrangements in respect of asset values.***

## **Investments and Loans**

Our objectives here are to ensure that the Council is “investing” surplus funds, be they held temporarily or on a longer term basis in appropriate banking and investment institutions, that an appropriate investment policy is in place and that the Council is obtaining the best rate of return on any such investments made and that interest earned is brought to account correctly and appropriately in the accounting records. We also aim to ensure that loans are repaid in accordance with the terms of the original loan and that the year-end balance is accurately reported in the Annual Return.

The Council places surplus funds in Treasury term deposits for varying periods. We have examined the documentation relating to deposits in place as at 1<sup>st</sup> April 2012, together with any further new deposits during the year, ensuring that the gross interest earned has been brought to account appropriately in the Omega records and bank accounts.

We have also checked and agreed detail of the two half-yearly loan repayments for the year to the PWLB repayment “invoices” and ensured the accurate disclosure of the year-end residual loan liability in the Annual Return at Section 1, Box 10.

### ***Conclusions***

***No matters arise in this area of our review process.***

***We note members approval for the redevelopment of the golf clubhouse and pro shop and will continue to monitor developments in this respect at future visits: we also note that members have agreed to seek loan sanction to help finance the project and understand that the application to DCLG has been approved, although funds have not yet been drawn down.***

## **Statement of Accounts and Annual Return**

The Annual Return now forms the Council’s statutory Statement of Accounts, subject to external audit examination and certification. Our objective here is to ensure the accuracy of disclosure of information in the Return at Section 1 and that detail is consistent with that contained within the Council’s financial and other supporting records.

The CSM has undertaken the Omega ledger “close down” for 2012-13 “in-house”: we are pleased to note that no issues were identified in this process and complement the staff on the standard of documentation available for the purposes of our final audit visit.

We have checked and agreed the Annual Return working detail report produced from the software to the underlying Trial Balance and have also verified the summary totals and the comparators to be transferred to the Annual Return at Section 1.

***Conclusions***

*There are no issues arising from our work in this area and we have duly "signed off" the Internal Audit Certificate at Section 4 of the Annual Return, assigning positive assurances in all relevant areas.*

Rec. Recommendation No.	Response
<b>Review of Accounting Arrangements</b>	
R1	In order to further ensure that financial data is secure, additional back-up arrangements should be made with the use of a memory stick: this should also be checked periodically to ensure that it can be restored effectively.
<b>Assessment and Management of Risk</b>	
R2	We commend the LCRS software to the Council as a useful management tool and suggest that consideration be given to its acquisition and application to further enhance the existing risk assessment documentation in place.
<b>Review of Income</b>	
R3	The Sales Ledger "Unpaid debtors report" should be further examined and, where appropriate, unmatched receipts be offset against outstanding debtor accounts.
R4	The £70 cash float at the golf course should be accounted for appropriately in the Omega accounting records. <i>Agreed: an appropriate adjustment has been made to identify the balance as a separate control account in Omega.</i>
R5	Cash and cheque income at the golf course should be banked at least once weekly in order to minimise the risk of break-in, resultant damage and potential loss of cash. <i>Agreed: the Golf Professional has been reminded of the need to bank funds weekly.</i>

Blank page





## Seaford Town Council

### Report 32/13

<b>Agenda Item No:</b>	<b>8</b>
<b>Committee:</b>	<b>Council</b>
<b>Date:</b>	<b>13 June 2013</b>
<b>Title:</b>	<b>Standing Orders Review</b>
<b>By:</b>	<b>Simon Cooper, Corporate Services Manager</b>
<b>Wards Affected:</b>	<b>All Seaford Wards</b>
<b>Purpose of Report:</b>	<b>To advise of review of Standing Orders.</b>

---

#### Recommendations

You are recommended as moved and seconded at the Meeting of Seaford Town Council held on 9 May 2013:

1. To agree to permanently revoke Seaford Town Council Standing Orders as adopted on 14 June 2012 in their entirety.
  2. To agree to permanently add the Draft Standing Orders as contained in Report 3/13 Appendix A as Seaford Town Council's Standing Orders.
- 

#### 1. Information

- 1.1 At the meeting of the Town Council held on 9 May 2013, it was moved and seconded to permanently revoke Seaford Town Council Standing Orders as adopted on 14 June 2012 in their entirety; and to permanently add the Draft Standing Orders as attached in Appendix A (report 3/13) as Seaford Town Council's Standing Orders
- 1.2 Under Standing Order 34b, a resolution to permanently add, vary or revoke a Standing Order shall when proposed and seconded, stand adjourned without discussion to the next ordinary meeting of the Council. Therefore the proposals have stood adjourned until the meeting to be held on 13 June 2013.
- 1.3 Debate may now take place and any amendments be suggested prior to adoption.
- 1.4 As all councillors have the relevant papers, these have not been reproduced with this report, should any councillor require a copy, please contact the Corporate Services Manager before the meeting.


**2. Financial Appraisal**

There are no financial implications as a result of this report.

**3. Contact Officer**

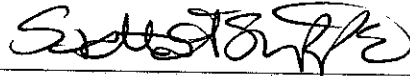
The Contact Officer for this report is Simon Cooper, Corporate Services Manager.

Corporate Services Manager



---

Town Clerk



---



## Seaford Town Council

**Report 33/13**

<b>Agenda Item No:</b>	<b>9</b>
<b>Committee:</b>	<b>Council</b>
<b>Date:</b>	<b>13 June 2013</b>
<b>Title:</b>	<b>Blatchington Pond Management Agreement</b>
<b>By:</b>	<b>Simon Cooper, Corporate Services Manager</b>
<b>Wards Affected:</b>	<b>Central Ward</b>
<b>Purpose of Report:</b>	<b>To request that the Town Clerk be authorised to apply the Council seal to the new Blatchington Pond Management Agreement.</b>

---

### Recommendations

**You are recommended:**

- 1. Authorise the Town Clerk to apply the Council seal to the new Blatchington Pond Management Agreement in accordance with Standing Order 14.**
- 

### 1. Information

- 1.1** The new Blatchington Pond Management Agreement was approved by Community Services Committee on 23 May 2013.
- 1.2** To complete the execution of the agreement will require the application of the Council seal.
- 1.3** Under Standing Order 14 the Town Clerk has authority to apply the Council seal to documents in the presence of two Councillors once authorised by a resolution of the Council. Such authorisation is now sought.

### 2. Financial Appraisal

There are no financial implications as a result of this report.

**3. Contact Officer**

The Contact Officer for this report is Simon Cooper, Corporate Services Manager.

Corporate Services Manager

  
\_\_\_\_\_

Town Clerk

  
\_\_\_\_\_



## Seaford Town Council

### Report 34/13

<b>Agenda Item No:</b>	<b>10</b>
<b>Committee:</b>	<b>Council</b>
<b>Date:</b>	<b>13 June 2013</b>
<b>Title:</b>	<b>Coastal Futures Group Nomination of Representative</b>
<b>By:</b>	<b>Simon Cooper, Corporate Services Agreement</b>
<b>Wards Affected:</b>	<b>All Seaford Wards</b>
<b>Purpose of Report:</b>	<b>To request the nomination of a Member to represent the Council on the Coastal Futures Group.</b>

---

#### Recommendations

**You are recommended:**

- 1. To nominate a Member to represent the Council on the Coastal Futures Group**
- 

#### 1. Information

- 1.1** The Coastal Futures Group is the local engagement group for Seaford, Newhaven and Lewes that advises the Coastal Communities 2150 project on its events and strategies.
- 1.2** Coastal Communities 2150 informs the public about the long term risks of coastal climate change and the options for adaption. During the course of this year a community owned vision and action plan for adaption up to 2150 shall be produced through public engagement.
- 1.3** The nomination would suit a Councillor that wants to promote long term sustainability of the community in Seaford and the surrounding areas.
- 1.4** Meetings take place approximately every six weeks on a Monday, starting late afternoon and finish early evening.
- 1.5** Councillor M Brown was the previous Council representative on this body.

#### 2. Financial Appraisal

There are no financial implications as a result of this report.

**3. Contact Officer**


The Contact Officer for this report is Simon Cooper, Corporate Services Manager.

Corporate Services Manager



---

Town Clerk



---



## Seaford Town Council

Report 42/13

<b>Agenda Item No:</b>	<b>11</b>
<b>Committee:</b>	<b>Council</b>
<b>Date:</b>	<b>13 June 2013</b>
<b>Title:</b>	<b>Seaford Town Guide App</b>
<b>By:</b>	<b>Sam Shippen, Town Clerk</b>
<b>Wards Affected:</b>	<b>All Seaford wards</b>
<b>Purpose of Report:</b>	<b>To seek approval of Council to develop a Seaford Town Guide App.</b>

---

### Recommendations

**You are recommended:**

- 1. To approve the development of a Seaford Town Guide App.**
  - 2. Subject to approval of 1, to establish a Seaford Town Guide App Working Group on a task and finish basis to take forward the proposal.**
  - 3. Subject to approval of 2, to delegate authority to the Town Clerk in consultation with the Seaford Town Guide App Working Group to implement the Seaford Town Guide App.**
- 

### 1. Information

- 1.1** An "app" is a piece of software. It can run on the Internet, on your computer, or on your phone or other electronic device.
- 1.2** TownGuideApps.com are a company who have developed town guide apps on Apple App Store and Google Play (formerly Android Market) which run on most smart phones and are a key attractor for residents and visitors. The app is free to download. Details of what the app covers and live examples are available at <http://www.townguideapps.com/default.aspx>
- 1.3** In order to have businesses, organisations and attractions listed, we would be required to collect a series of data in a spreadsheet which would then be passed to the company for development of the database portal. There is a task to be undertaken upon which decisions will need to be made as the data collection will take time. Will this be undertaken by volunteers, councillors, staff or the individual businesses/organisations?

- 1.4 The portal at the price quoted can hold up to 500 entries, there is an additional charge thereafter for each 250 entries.
- 1.5 Post development, the updating of individual entries and inclusion of special offers can be undertaken by each of the businesses/organisations whilst master control is retained by the Council. It is suggested that a task and finish Seaford Town Guide App Working Group be established with councillors, officers and a representative of Seaford Chamber of Commerce to develop the criteria and policies required.
- 1.6 The intention is to have the Seaford Town Guide App up and running as soon as possible, if approved.

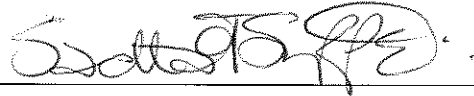
## 2. Financial Appraisal

- 2.1 The base cost for the app is £795 + VAT per annum for up to 500 entries, with an additional cost of £250 for every additional 250 entries. The app can be purchased on a 2 year deal at £1,400 + VAT or 3 years for £2,000 + VAT. There is no budget allocated for this project, therefore it would need to be funded from general reserve.
- 2.2 There is an opportunity to charge businesses/organisations for enhanced facilities other than basic information.

## 3. Contact Officer

The Contact Officer for this report is Sam Shippen, Town Clerk.

Town Clerk



---