



Seaford Town Council

Seaford Town Council Finance & General Purposes Agenda – 12th September 2023

To the Members of the Finance & General Purposes Committee

Councillors F Hoareau (Chair), R Stirton (Vice Chair), S Ali, L Boorman, C Bristow, R Buchanan, J Lord and L Wallraven.

A meeting of the **Finance & General Purposes Committee** will be held in the

Council Chambers, 37 Church Street, Seaford, BN25 1HG on **Tuesday 12th September 2023** at **7.00pm**, which you are summoned to attend.

Adam Chugg

Town Clerk

5th September 2023

- **Public attendance at this meeting will be limited due to the size of the meeting, so public will need to register to guarantee a place**
- **The meeting will be video recorded and uploaded to the Town Council's YouTube channel after the meeting**
- **See the end of the agenda for further details of public access and participation.**

AGENDA

1. Apologies for Absence

To consider apologies for absence.

2. Disclosure of Interests

To deal with any disclosure by Members of any disclosable 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.

3. Public Participation

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

4. [Receipts, Payments and Bank Reconciliation Reports for June and July 2023](#)

To consider report 56/23 advising of Receipts, Payments and Bank Reconciliations for June and July 2023 (pages 5 to 8).

5. [Finance Report to 31st July 2023](#)

To consider report 57/23 providing an update on the Income and Expenditure from 1st April to 31st July 2023 and highlighting significant variances from budget (pages 9 to 22).

6. [Budget Framework and Timetable 2024 – 2025](#)

To consider report 59/23 advising the Committee of the proposed Budget Framework and Timetable for 2024 - 2025 (pages 23 to 24).

7. [Intermediate Level Review Procedures for External Audit](#)

To consider report 71/23 advising the Committee of the Town Council's process to comply with the additional requirements of an intermediate level review (pages 25 to 27).

8. Exclusion of the Press & Public

The Chair will move that in accordance with the Public Bodies (Admission to Meetings) Act 1960, the press and public be excluded from the meeting during the discussion on the next item of business for the reasons as set out below.

The Proper Officer considers that discussion of the following item is likely to disclose exempt information as defined in the Local Government Act 1972 and Data Protection legislation and may therefore need to take place in private session. The exempt information reasons are shown alongside each item below. Furthermore, in relation to paragraph 10 of Schedule 12A, it is considered that the public interest in maintaining exemption outweighs the public interest in disclosing the information.

9. Receipts Due for Payment as at 31st August 2023 EXEMPT

To consider exempt report 58/23 informing the Committee of unpaid receipts due on 31st August 2023 (exempt pages).

Reason for exemption: to progress confidential debtor matters.

Explanation of Reason: under Data Protection and Freedom of Information legislation, information about the financial arrangements and activities of a business or individual must remain confidential between the parties involved

AGENDA NOTES

For further information about items on this Agenda please contact:

Adam Chugg, Town Clerk, 37 Church Street, Seaford, East Sussex, BN25 1HG

Email: meetings@seafordtowncouncil.gov.uk

Telephone: 01323 894 870

Circulation:

All Town Councillors, Young Mayor, Deputy Young Mayor and registered email recipients.

Public Access:

Members of the public looking to access this meeting will be able to do so by:

1. Attending the meeting in person.

The Town Council asks that you contact meetings@seafordtowncouncil.gov.uk or 01323 894 870 to register your interest in attending at least 24 hours before the meeting.

Spaces will be assigned on a first come, first served basis.

Please note that if you don't register and just attempt to turn up at the meeting, this could result in you not being able to attend if there is no space.

OR

2. Watching the recording of the meeting on the [Town Council's YouTube channel](#) , which will be uploaded after the meeting has taken place.

Public Access to the Venue:

If you are attending the meeting in person, please arrive for 6.45pm where you will be shown into the meeting for a 7.00pm start.

Please note that the front door of the building will be locked at 7.00pm and remain locked during the meeting for security reasons. As such, if you arrive after this time, you will not be able to access the meeting.

When members of the public are looking to leave, they must be escorted out of the building by a Town Council officer. There is also a signposted back door which can be exited through if required.

Public Participation:

Members of the public looking to participate in the public participation section of the meeting must do so in person, by making a verbal statement during the public participation section of the meeting.

Below are some key points for public participation in the meeting:

1. Your statement should be regarding business on the agenda for that meeting.

2. You will only be able to speak at a certain point of the meeting; the Chair of the meeting will indicate when this is.
3. You do not have to state your name if you don't want to.
4. If you are unsure of when best to speak, either query this with an officer/councillor ahead of the meeting or raise your hand during the public participation item of the meeting and ask the Chair – they will always be happy to advise.
5. When the Chair has indicated that it is the part of the meeting that allows public participation, raise your hand and the Chair will invite you to speak in order.
6. Statements by members of the public are limited to four minutes and you don't automatically have the right to reply. The Chair may have to cut you short if you overrun on time or try to speak out of turn – this is just to ensure the meeting stays on track.
7. Where required, the Town Council will try to provide a response to your statement but if it is unable to do so at the meeting, may respond in writing following the meeting.
8. Members of the public should not speak at other points of the meeting.
9. A summarised version of your statement, but no personal details, will be recorded in the minutes of the meeting.

Public Comments

Members of the public looking to submit comments on any item of business on the agenda can do so in writing ahead of the meeting and this will be circulated to all committee members. Comments can be submitted by email to admin@seafordtowncouncil.gov.uk or by post to the Town Council offices.

Health & Safety Measures:

While Covid restrictions are no longer mandated the Town Council wishes to stay vigilant and mindful of the health and safety of its meeting participants by upholding the requirement that you should not attend the meeting if you are displaying any Covid-19 symptoms (or have tested positive) as identified on the [NHS website](#) or symptoms of any similarly contagious illness.



Seaford Town Council

Report No:	56/23
Agenda Item No:	4
Committee:	Finance & General Purposes
Date:	12th September 2023
Title:	Receipts, Payments and Bank Reconciliation Reports for June and July 2023
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of Receipts, Payments and Bank Reconciliations for June and July 2023

Recommendations
The Finance & General Purposes Committee is recommended:
1. To note the contents of the report.

1. Information

- 1.1 In line with the Town Council's Financial Regulations, a councillor other than the Mayor shall be appointed to verify the bank reconciliations. The councillor shall sign the reconciliation and the original bank statement page as evidence of verification. This activity shall then on conclusion be reported, including any exceptions, to the Finance & General Purposes Committee to be noted.
- 1.2 The Chair of the Committee is the appointed councillor who will view and verify that they are in agreement with the bank reconciliations already reconciled by the Finance Manager.
- 1.3 In line with the above, the bank reconciliations from April to July 2023 have now been checked and verified by the Chair of this committee with no exceptions; hard copies are available on request.
- 1.4 Attached in Appendix A is a table showing the total receipts and payments for the months of June and July 2023.

- 1.5 Cashbooks and BACS pages detailing these transactions are available on request.
- 1.6 The Finance Manager continues to monitor the Cooperative current account ensuring that there are enough funds to cover monthly outgoings, drawing down as necessary from the CCLA account which can be organised on a day's notice provided there are two authorised signatories.
- 1.7 For clarity, the CCLA account has been set up in a way that monies within this account can only be transferred back and forth to the nominated Cooperative Account; any other type of payments from this account cannot be made.
- 1.8 The Town Council has funds in the Public Sector Deposit Fund (PSDF). Dividends are earned daily on funds with the CCLA and are paid at the end of each month into the Cooperative current account. A total of £31,767.03 has been received since 1st April 2023.
- 1.9 Since 1st April 2023, a net total of £375,000 has been transferred into the CCLA account leaving a balance of £2,100,000 at the end of July 2023.
- 1.10 The interest rates continue to soar with the rate at the end of July 2023 being 4.94% compared to 1.2204% in July 2022.
- 1.11 As previously reported, the PSDF is a low-risk fund with points to note:
 - a) Security (AAA rated)
 - b) Liquidity (same day / 1 day access)
 - c) Yield (above the market after management fees)
 - d) £1.3bn fund - £100m from Town & Parish Councils
 - e) £25,000 minimum investment
 - f) The only money market fund used by Town & Parish Councils.

2. Financial Appraisal

- 2.1 As of 31st July 2023, the actual monies held in the Cooperative current account were £122,808.87 along with £2,100,000 being held in the CCLA Account. The balance carried forward in the accounts (Appendix A) includes items that are in the accounts but not yet cleared at the bank.

3. Contact Officer

The Contact Officer for this report is Lucy Clark, Finance Manager.

Co-Operative Bank Current Account

Month	B/F	Receipts (CR)	Payments (DR)	Balance to C/F
Jun-23	£ 149,234.78	£ 282,655.21	£ 255,612.88	£ 176,277.11
Jul-23	£ 176,277.11	£ 156,385.18	£ 202,286.25	£ 130,376.04

CCLA Investment Account

Month	B/F	CR (Transferred FROM Co-op Account)	DR (Transferred INTO Co-Op Account)	Balance to C/F
Jun-23	£ 2,225,000.00	£ -	£ 125,000.00	£ 2,100,000.00
Jul-23	£ 2,100,000.00	£ -	£ -	£ 2,100,000.00



Seaford Town Council

Report No:	57/23
Agenda Item No:	5
Committee:	Finance & General Purposes
Date:	12th September 2023
Title:	Finance & General Purposes Finance Report to 31st July 2023
By:	Lucy Clark, Finance Manager
Purpose of Report:	To present the Income and Expenditure for 1st April to 31st July 2023 for the F&GP Committee and highlight significant variances from budget

Recommendations
The Finance & General Purposes Committee is recommended:
1.To note the contents of the report.

1. Information

- 1.1 Attached in Appendix A is the detailed income and expenditure for the period of 1st April 2023 to 31st July 2023 for all committees compared to the annual budget.
- 1.2 This report only covers the F&GP Committee as over/under performance against budget on other committees are reported at individual committee meetings. However, any questions arising with other areas of the income and expenditure report are welcomed.
- 1.3 With regards to the F&GP Committee Income & Expenditure report (shown on pages 7 to 9 of Appendix A), any significant variances are reported in Appendix B.

2. Financial Appraisal

- 2.1 As at 31st July 2023, the F&GP expenditure is £219,207 which is 31.1% of the projected budget. The F&GP income is £559,976 which is 50.4% of the

projected budget. The high income percentage is due to half the precept being received in April.

- 2.2 The Full Council actual spend is £817,014, being 30.9% of the budget and the income being £1,337,660 which is 55.2% of the budget.

3. Contact Officer

- 3.1 The Contact Officer for this report is Lucy Clark, Finance Manager.

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
Community Services							
<u>105 Salts Recreation Ground</u>							
1022 CIL Grants	11,196	0	(11,196)			0.0%	
1025 Income Sponsorship	230	0	(230)			0.0%	230
1050 Income Rent	1,970	2,150	180			91.6%	
1051 Income Insurance Recharge	1,766	1,820	54			97.0%	
1055 Income Memorial Bench	2,550	0	(2,550)			0.0%	
1057 Income Electricity Recharge	2,450	13,400	10,950			18.3%	
1058 Income Water Recharge	(600)	4,750	5,350			(12.6%)	
1066 Income Concession	23,400	23,400	0			100.0%	
1073 Sports Pitch Hire & Green Fees	1,854	4,500	2,646			41.2%	
1095 Income Tennis Annual Pass	1,540	4,235	2,695			36.4%	
1096 Income Tennis Pay & Play	1,059	3,240	2,181			32.7%	
1097 Income Tennis Coaching Fees	0	990	990			0.0%	
	47,414	58,485	11,071			81.1%	230
Salts Recreation Ground :- Income							
4052 Water & Sewerage	235	9,500	9,265		9,265	2.5%	
4053 Tennis Electric	27	0	(27)		(27)	0.0%	
4054 Salts Cafe Electric	2,450	0	(2,450)		(2,450)	0.0%	
4055 Electricity	182	15,400	15,218		15,218	1.2%	
4095 Tennis Court Expenditure	734	7,675	6,941		6,941	9.6%	
4096 LTA Loan	0	3,750	3,750		3,750	0.0%	
4100 Telecommunications	113	300	187		187	37.5%	
4115 Insurance	3,554	3,670	116		116	96.8%	
4155 Professional Fees	0	500	500		500	0.0%	
4250 Memorial Bench	2,284	0	(2,284)		(2,284)	0.0%	
4251 Dog Bin Emptying	728	2,070	1,342		1,342	35.2%	
4252 Additional Litter Pick	0	1,000	1,000		1,000	0.0%	
4260 Grounds Maintenance Contract	23,653	74,325	50,672		50,672	31.8%	
4261 General Maintenance	2,232	5,000	2,768		2,768	44.6%	
4275 Building Maintenance	1,851	5,000	3,149		3,149	37.0%	
4276 CCTV	660	1,000	340		340	66.0%	
4283 Playground	33,023	21,000	(12,023)		(12,023)	157.3%	8,500
	71,725	150,190	78,465	0	78,465	47.8%	8,500
Salts Recreation Ground :- Indirect Expenditure							
Net Income over Expenditure	(24,311)	(91,705)	(67,394)				
6000 plus Transfer from EMR	8,500						
6001 less Transfer to EMR	230						
Movement to/(from) Gen Reserve	(16,041)						

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
106 Crouch Recreation Ground							
1050 Income Rent	1,275	2,550	1,275			50.0%	
1051 Income Insurance Recharge	636	655	19			97.2%	
1055 Income Memorial Bench	1,200	0	(1,200)			0.0%	
1058 Income Water Recharge	(250)	2,250	2,500			(11.1%)	
1073 Sports Pitch Hire & Green Fees	203	10,500	10,297			1.9%	
Crouch Recreation Ground :- Income	3,065	15,955	12,890			19.2%	0
4052 Water & Sewerage	1,216	4,500	3,284		3,284	27.0%	
4115 Insurance	886	915	29		29	96.8%	
4250 Memorial Bench	1,212	0	(1,212)		(1,212)	0.0%	
4251 Dog Bin Emptying	520	1,410	890		890	36.9%	
4260 Grounds Maintenance Contract	10,034	31,900	21,866		21,866	31.5%	
4261 General Maintenance	1,200	3,000	1,800		1,800	40.0%	
4275 Building Maintenance	335	2,700	2,365		2,365	12.4%	
4283 Playground	0	5,000	5,000		5,000	0.0%	
Crouch Recreation Ground :- Indirect Expenditure	15,403	49,425	34,022	0	34,022	31.2%	0
Net Income over Expenditure	(12,339)	(33,470)	(21,131)				
107 Martello Fields							
1050 Income Rent	6,154	5,000	(1,154)			123.1%	
Martello Fields :- Income	6,154	5,000	(1,154)			123.1%	0
4251 Dog Bin Emptying	416	1,130	714		714	36.8%	
4260 Grounds Maintenance Contract	5,113	14,785	9,672		9,672	34.6%	
4261 General Maintenance	42	2,000	1,958		1,958	2.1%	
Martello Fields :- Indirect Expenditure	5,571	17,915	12,344	0	12,344	31.1%	0
Net Income over Expenditure	583	(12,915)	(13,498)				
108 Other Open Spaces							
1011 Income Filming	313	0	(313)			0.0%	
1050 Income Rent	90	90	0			100.0%	
1055 Income Memorial Bench	95	0	(95)			0.0%	
Other Open Spaces :- Income	498	90	(408)			552.8%	0
4052 Water & Sewerage	6	450	444		444	1.4%	
4115 Insurance	48	60	12		12	79.8%	
4154 Land Registry Fees	0	60	60		60	0.0%	
4250 Memorial Bench	430	0	(430)		(430)	0.0%	
4251 Dog Bin Emptying	832	2,255	1,423		1,423	36.9%	

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4260 Grounds Maintenance Contract	8,190	23,785	15,595		15,595	34.4%	
4261 General Maintenance	1,769	7,000	5,231		5,231	25.3%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4501 Filming Expenses	112	0	(112)		(112)	0.0%	
Other Open Spaces :- Indirect Expenditure	11,388	34,610	23,222	0	23,222	32.9%	0
Net Income over Expenditure	(10,890)	(34,520)	(23,630)				
<u>113 Crypt</u>							
1051 Income Insurance Recharge	0	300	300			0.0%	
1057 Income Electricity Recharge	290	0	(290)			0.0%	
1058 Income Water Recharge	57	0	(57)			0.0%	
1063 Income Gas Recharged	306	0	(306)			0.0%	
Crypt :- Income	653	300	(353)			217.8%	0
4052 Water & Sewerage	57	0	(57)		(57)	0.0%	
4055 Electricity	34	0	(34)		(34)	0.0%	
4056 Gas	272	0	(272)		(272)	0.0%	
4115 Insurance	289	300	11		11	96.4%	
4275 Building Maintenance	504	500	(4)		(4)	100.7%	
Crypt :- Indirect Expenditure	1,156	800	(356)	0	(356)	144.5%	0
Net Income over Expenditure	(502)	(500)	2				
<u>114 South Street</u>							
4275 Building Maintenance	371	2,000	1,629		1,629	18.6%	
South Street :- Indirect Expenditure	371	2,000	1,629	0	1,629	18.6%	0
Net Expenditure	(371)	(2,000)	(1,629)				
<u>115 Martello Tower</u>							
4115 Insurance	3,256	2,890	(366)		(366)	112.7%	
4275 Building Maintenance	30	4,000	3,970		3,970	0.8%	
Martello Tower :- Indirect Expenditure	3,286	6,890	3,604	0	3,604	47.7%	0
Net Expenditure	(3,286)	(6,890)	(3,604)				
<u>116 Seaford Head Estate</u>							
1011 Income Filming	5,350	25,000	19,650			21.4%	
1021 Income South Hill Barn	0	1,000	1,000			0.0%	
1050 Income Rent	5,000	10,000	5,000			50.0%	

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1053 Income Grants	0	3,250	3,250			0.0%	
1055 Income Memorial Bench	248	0	(248)			0.0%	
1066 Income Concession	1,325	3,180	1,855			41.7%	
1200 Income Nature Reserve	384	0	(384)			0.0%	
Seaford Head Estate :- Income	12,307	42,430	30,123			29.0%	0
4115 Insurance	454	470	16		16	96.7%	
4155 Professional Fees	625	0	(625)		(625)	0.0%	
4250 Memorial Bench	1,257	0	(1,257)		(1,257)	0.0%	
4251 Dog Bin Emptying	416	1,130	714		714	36.8%	
4260 Grounds Maintenance Contract	416	1,205	789		789	34.5%	
4261 General Maintenance	810	3,000	2,190		2,190	27.0%	
4275 Building Maintenance	54	1,000	947		947	5.3%	
4500 Nature Reserve Expenses	20,112	18,000	(2,112)		(2,112)	111.7%	
4501 Filming Expenses	1,020	9,500	8,480		8,480	10.7%	
Seaford Head Estate :- Indirect Expenditure	25,164	34,305	9,141	0	9,141	73.4%	0
Net Income over Expenditure	(12,858)	8,125	20,983				
117 Seaford							
1011 Income Filming	5,465	200	(5,265)			2732.5%	
1025 Income Sponsorship	710	0	(710)			0.0%	710
1057 Income Electricity Recharge	3,070	12,000	8,930			25.6%	
1058 Income Water Recharge	18	200	182			8.8%	
1066 Income Concession	46,854	59,060	12,206			79.3%	
1084 Income Promenade	0	200	200			0.0%	
Seaford :- Income	56,116	71,660	15,544			78.3%	710
4052 Water & Sewerage	18	200	182		182	8.8%	
4055 Electricity	2,581	12,000	9,419		9,419	21.5%	
4115 Insurance	925	965	40		40	95.9%	
4250 Memorial Bench	60	0	(60)		(60)	0.0%	
4253 Shelters	549	2,625	2,076		2,076	20.9%	
4261 General Maintenance	2,887	10,000	7,113		7,113	28.9%	
4270 Vehicles & Equipment Maint	128	100	(28)		(28)	128.0%	
4275 Building Maintenance	1,232	2,500	1,268		1,268	49.3%	
4501 Filming Expenses	1,228	40	(1,188)		(1,188)	3068.8%	
Seaford :- Indirect Expenditure	9,607	28,430	18,823	0	18,823	33.8%	0
Net Income over Expenditure	46,510	43,230	(3,280)				
6001 less Transfer to EMR	710						
Movement to/(from) Gen Reserve	45,800						

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
118 Beach Huts							
1054 Income Other	192	0	(192)			0.0%	
1057 Income Electricity Recharge	38	300	263			12.5%	
1060 Beach Huts Site Licence	28,411	28,410	(1)			100.0%	
1061 Beach Hut Annual Rent	12,463	12,465	2			100.0%	
1066 Income Concession	3,200	3,900	700			82.1%	
1094 Income Seasonal Beach Huts	13,875	15,260	1,385			90.9%	
Beach Huts :- Income	58,178	60,335	2,157			96.4%	0
4051 Rates	1,754	4,445	2,691		2,691	39.5%	
4055 Electricity	71	300	229		229	23.5%	
4110 Advertising & Publicity	0	250	250		250	0.0%	
4115 Insurance	572	600	28		28	95.3%	
4258 Seasonal Beach Hut Revenue Exp	7,540	14,500	6,960		6,960	52.0%	
4275 Building Maintenance	1,341	2,000	659		659	67.0%	
Beach Huts :- Indirect Expenditure	11,277	22,095	10,818	0	10,818	51.0%	0
Net Income over Expenditure	46,901	38,240	(8,661)				
119 Old Town Hall							
1050 Income Rent	664	1,600	936			41.5%	
1051 Income Insurance Recharge	184	190	6			96.8%	
Old Town Hall :- Income	848	1,790	942			47.4%	0
4115 Insurance	184	190	6		6	96.8%	
4275 Building Maintenance	60	1,200	1,140		1,140	5.0%	
Old Town Hall :- Indirect Expenditure	244	1,390	1,146	0	1,146	17.5%	0
Net Income over Expenditure	604	400	(204)				
121 Seaford in Bloom							
1025 Income Sponsorship	500	450	(50)			111.1%	
Seaford in Bloom :- Income	500	450	(50)			111.1%	0
4402 Seaford in Bloom	3,902	5,800	1,898		1,898	67.3%	
Seaford in Bloom :- Indirect Expenditure	3,902	5,800	1,898	0	1,898	67.3%	0
Net Income over Expenditure	(3,402)	(5,350)	(1,948)				
125 Allotments							
1050 Income Rent	1,254	1,150	(104)			109.1%	
Allotments :- Income	1,254	1,150	(104)			109.1%	0

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4261 General Maintenance	816	500	(316)		(316)	163.2%	
Allotments :- Indirect Expenditure	816	500	(316)	0	(316)	163.2%	0
Net Income over Expenditure	438	650	212				
<u>130 Other Recreation</u>							
4410 Swimming Pool	0	10,000	10,000		10,000	0.0%	
Other Recreation :- Indirect Expenditure	0	10,000	10,000	0	10,000	0.0%	0
Net Expenditure	0	(10,000)	(10,000)				
<u>134 CCTV</u>							
4055 Electricity	387	6,000	5,613		5,613	6.4%	
4115 Insurance	406	425	19		19	95.5%	
4276 CCTV	0	8,755	8,755		8,755	0.0%	
CCTV :- Indirect Expenditure	793	15,180	14,387	0	14,387	5.2%	0
Net Expenditure	(793)	(15,180)	(14,387)				
<u>135 Community Service Events</u>							
1054 Income Other	0	25	25			0.0%	
1070 Armed Forces Day Income	276	200	(76)			138.1%	
1075 Income Christmas Event	0	3,000	3,000			0.0%	
1083 Income Street Market	528	440	(88)			120.0%	
Community Service Events :- Income	804	3,665	2,861			21.9%	0
4115 Insurance	62	65	3		3	96.0%	
4195 Events Expenditure	0	1,600	1,600		1,600	0.0%	
4273 Christmas Lights	0	10,000	10,000		10,000	0.0%	
4281 Christmas Event Expenses	0	9,000	9,000		9,000	0.0%	
4282 Armed Forces Day Expenditure	1,523	2,000	477		477	76.1%	
Community Service Events :- Indirect Expenditure	1,585	22,665	21,080	0	21,080	7.0%	0
Net Income over Expenditure	(781)	(19,000)	(18,219)				
<u>225 Projects Pool</u>							
1014 CIL & S106 Receipts	882	0	(882)			0.0%	882
Projects Pool :- Income	882	0	(882)				882
4095 Tennis Court Expenditure	(8,338)	0	8,338		8,338	0.0%	
4155 Professional Fees	144	15,000	14,856		14,856	1.0%	144
4257 Seafront Improvement Plan	0	10,000	10,000		10,000	0.0%	

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4274 Projects Expenditure	4,358	36,000	31,642		31,642	12.1%	
4421 Martello Toilets Capital Costs	1,162	220,000	218,838		218,838	0.5%	1,162
4424 South Hill Barn Development	0	20,000	20,000		20,000	0.0%	
Projects Pool :- Indirect Expenditure	(2,675)	301,000	303,675	0	303,675	(0.9%)	1,306
Net Income over Expenditure	3,557	(301,000)	(304,557)				
6000 plus Transfer from EMR	1,306						
6001 less Transfer to EMR	882						
Movement to/(from) Gen Reserve	3,980						
<u>301 Planning & Highways</u>							
4263 Bus Shelter Maintenance/Clean	90	1,000	910		910	9.0%	
Planning & Highways :- Indirect Expenditure	90	1,000	910	0	910	9.0%	0
Net Expenditure	(90)	(1,000)	(910)				
Community Services :- Income	188,674	261,310	72,636			72.2%	
Expenditure	159,703	704,195	544,492	0	544,492	22.7%	
Net Income over Expenditure	28,971	(442,885)	(471,856)				
plus Transfer from EMR	9,806						
less Transfer to EMR	1,822						
Movement to/(from) Gen Reserve	36,955						

Finance & General Purposes

<u>201 Administration</u>							
1054 Income Other	0	100	100			0.0%	
1062 Income Telephone Recharge	256	610	354			42.0%	
1176 Precept	530,805	1,061,609	530,804			50.0%	
1190 Interest Received	23,070	12,000	(11,070)			192.2%	
Administration :- Income	554,131	1,074,319	520,188			51.6%	0
4000 Salaries & Wages	121,874	403,620	281,746		281,746	30.2%	
4001 Employers NI	10,276	35,140	24,864		24,864	29.2%	
4002 Employers Superannuation	20,499	69,085	48,586		48,586	29.7%	
4009 Recruitment Costs	0	500	500		500	0.0%	
4010 Staff Training	623	4,000	3,378		3,378	15.6%	
4012 Staff Expenses	209	800	591		591	26.1%	
4015 Office Refreshments	5	150	145		145	3.1%	
4100 Telecommunications	1,767	4,900	3,133		3,133	36.1%	

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4105 Postage	59	250	191		191	23.4%	
4106 Stationery	884	1,300	416		416	68.0%	
4107 Photocopier	556	1,500	944		944	37.1%	
4108 Recycling & Shredding	60	400	340		340	15.0%	
4110 Advertising & Publicity	0	2,000	2,000		2,000	0.0%	
4112 Subscriptions	3,806	5,500	1,694		1,694	69.2%	
4113 Software Support	7,769	10,000	2,231		2,231	77.7%	
4114 Licence Fee	0	55	55		55	0.0%	
4115 Insurance	1,733	1,845	112		112	93.9%	
4116 Web Site	180	1,900	1,720		1,720	9.5%	
4118 IT Hardware	1,816	3,600	1,784		1,784	50.4%	
4154 Land Registry Fees	6	100	94		94	6.0%	
4155 Professional Fees	2,165	5,000	2,835		2,835	43.3%	
4156 Bank Charges	440	1,800	1,360		1,360	24.5%	
4157 Audit Fees	(2,594)	3,020	5,614		5,614	(85.9%)	
4180 Room Hire	40	0	(40)		(40)	0.0%	
4199 Other Expenditure	0	1,000	1,000		1,000	0.0%	
4272 Furniture & Equipment	1,608	1,500	(108)		(108)	107.2%	
Administration :- Indirect Expenditure	173,779	558,965	385,186	0	385,186	31.1%	0
Net Income over Expenditure	380,352	515,354	135,002				
<u>205 Premises - Church Street</u>							
1050 Income Rent	5,417	9,200	3,783			58.9%	
Premises - Church Street :- Income	5,417	9,200	3,783			58.9%	0
4050 Rent payable	9,890	20,000	10,110		10,110	49.4%	
4051 Rates	3,320	8,695	5,375		5,375	38.2%	
4059 Church Street Service Charges	(5,393)	15,000	20,393		20,393	(36.0%)	
4201 Cleaning & Hygiene	0	100	100		100	0.0%	
4270 Vehicles & Equipment Maint	74	450	376		376	16.5%	
4275 Building Maintenance	1,533	1,500	(33)		(33)	102.2%	
4276 CCTV	0	500	500		500	0.0%	
Premises - Church Street :- Indirect Expenditure	9,424	46,245	36,821	0	36,821	20.4%	0
Net Income over Expenditure	(4,008)	(37,045)	(33,037)				
<u>206 Premises - Hurdis House</u>							
1050 Income Rent	0	27,350	27,350			0.0%	
1051 Income Insurance Recharge	430	445	15			96.6%	
Premises - Hurdis House :- Income	430	27,795	27,365			1.5%	0

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4115 Insurance	446	450	4		4	99.0%	
4155 Professional Fees	0	1,000	1,000		1,000	0.0%	
4275 Building Maintenance	0	1,000	1,000		1,000	0.0%	
4301 Public Works Loan Payment	0	15,005	15,005		15,005	0.0%	
Premises - Hurdis House :- Indirect Expenditure	446	17,455	17,009	0	17,009	2.6%	0
Net Income over Expenditure	(16)	10,340	10,356				
<u>210 Civic Expenses</u>							
4013 Members Expenses	0	150	150		150	0.0%	
4014 Member Training	1,013	2,000	988		988	50.6%	
4106 Stationery	156	200	44		44	77.8%	
4113 Software Support	1,173	2,510	1,337		1,337	46.7%	
4115 Insurance	59	65	6		6	90.8%	
4118 IT Hardware	0	500	500		500	0.0%	
4180 Room Hire	417	500	83		83	83.3%	
4181 Civic - Mayors Allowance	144	1,500	1,356		1,356	9.6%	
4182 Catering & Hospitality	58	200	142		142	29.2%	
4183 Civic - Awards	149	200	51		51	74.5%	
4184 Civic - other	2,314	12,500	10,186		10,186	18.5%	
4188 Town Crier Expenses	30	200	170		170	15.0%	
4189 Young Mayor	45	250	205		205	17.9%	
4190 Election Costs	0	30,610	30,610		30,610	0.0%	
Civic Expenses :- Indirect Expenditure	5,557	51,385	45,828	0	45,828	10.8%	0
Net Expenditure	(5,557)	(51,385)	(45,828)				
<u>215 Grants</u>							
4401 Grants	25,000	25,000	0		0	100.0%	
4406 SFA-CAB	5,000	5,000	0		0	100.0%	
Grants :- Indirect Expenditure	30,000	30,000	0	0	0	100.0%	0
Net Expenditure	(30,000)	(30,000)	0				
Finance & General Purposes :- Income	559,978	1,111,314	551,336			50.4%	
Expenditure	219,207	704,050	484,843	0	484,843	31.1%	
Movement to/(from) Gen Reserve	340,771						

Golf Course and The View

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>101 Golf Course</u>							
1000 Golf Course Season Ticket	184,446	196,600	12,154			93.8%	
1001 Golf Course Green Fees M-F	65,492	124,000	58,508			52.8%	
1002 Golf Course Green Fees w/eb/h	58,246	90,000	31,754			64.7%	
1003 Golf Course Societies	35,730	75,000	39,271			47.6%	
1004 Golf Course Locker	1,196	2,250	1,054			53.1%	
1007 Golf Course Air Traffic	3,750	7,500	3,750			50.0%	
1050 Income Rent	0	85	85			0.0%	
1054 Income Other	750	700	(50)			107.1%	
1311 Buggy Hire	8,913	21,000	12,088			42.4%	
Golf Course :- Income	358,521	517,135	158,614			69.3%	0
4000 Salaries & Wages	36,797	138,640	101,843		101,843	26.5%	
4001 Employers NI	3,404	12,855	9,451		9,451	26.5%	
4002 Employers Superannuation	4,578	19,010	14,432		14,432	24.1%	
4009 Recruitment Costs	0	1,000	1,000		1,000	0.0%	
4010 Staff Training	50	2,000	1,950		1,950	2.5%	
4011 Staff Protective Clothing	895	1,600	705		705	55.9%	
4041 Golf Professional Retainer	18,988	68,355	49,367		49,367	27.8%	
4045 Golf Course Player Costs	780	1,600	820		820	48.8%	
4046 Golf Club Membership Fees	16,091	16,520	429		429	97.4%	
4051 Rates	2,368	22,000	19,632		19,632	10.8%	
4052 Water & Sewerage	0	2,000	2,000		2,000	0.0%	
4060 Refuse	206	275	69		69	74.7%	
4100 Telecommunications	227	750	523		523	30.3%	
4105 Postage	0	50	50		50	0.0%	
4106 Stationery	0	300	300		300	0.0%	
4110 Advertising & Publicity	1,269	0	(1,269)		(1,269)	0.0%	
4112 Subscriptions	535	560	25		25	95.5%	
4113 Software Support	1,578	1,890	312		312	83.5%	
4114 Licence Fee	75	75	0		0	100.0%	
4115 Insurance	10,485	10,695	210		210	98.0%	
4116 Web Site	90	100	10		10	90.0%	
4156 Bank Charges	2,601	6,500	3,899		3,899	40.0%	
4201 Cleaning & Hygiene	0	500	500		500	0.0%	
4251 Dog Bin Emptying	416	1,200	784		784	34.7%	
4261 General Maintenance	15,276	41,000	25,724		25,724	37.3%	
4270 Vehicles & Equipment Maint	11,603	20,000	8,397		8,397	58.0%	
4271 Vehicle & Equipment Lease	49,790	60,220	10,430		10,430	82.7%	
4272 Furniture & Equipment	350	1,000	650		650	35.0%	
4275 Building Maintenance	255	1,000	745		745	25.5%	

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4276 CCTV	0	500	500		500	0.0%	
4279 Fire & Security	433	1,400	967		967	31.0%	
4308 Golf Course Overheads	6,500	19,500	13,000		13,000	33.3%	
4309 Buggy Lease & Maintenance	2,348	9,500	7,152		7,152	24.7%	
4314 Cost of Card Top Up Incentives	2,065	0	(2,065)		(2,065)	0.0%	
Golf Course :- Indirect Expenditure	190,054	462,595	272,541	0	272,541	41.1%	0
Net Income over Expenditure	168,467	54,540	(113,927)				
<u>102 Capital Costs-Golf & The View</u>							
4155 Professional Fees	0	2,000	2,000		2,000	0.0%	
4301 Public Works Loan Payment	17,103	105,000	87,897		87,897	16.3%	
Capital Costs-Golf & The View :- Indirect Expenditure	17,103	107,000	89,897	0	89,897	16.0%	0
Net Expenditure	(17,103)	(107,000)	(89,897)				
<u>103 The View</u>							
1050 Income Rent	500	1,000	500			50.0%	
1054 Income Other	325	0	(325)			0.0%	
1305 Income Golf Course Overheads	6,500	19,500	13,000			33.3%	
1306 Income Golf Club Room Hires	2,800	2,000	(800)			140.0%	
1307 Income Bar Sales	83,596	172,000	88,404			48.6%	
1308 Income Food Sales	88,931	232,000	143,070			38.3%	
1310 Income - Society Food	17,856	35,000	17,144			51.0%	
1312 Function Food Sales	29,683	72,000	42,317			41.2%	
1316 Events Income - The View	296	300	4			98.6%	
The View :- Income	230,487	533,800	303,313			43.2%	0
4000 Salaries & Wages	91,278	295,570	204,292		204,292	30.9%	
4001 Employers NI	4,941	16,840	11,899		11,899	29.3%	
4002 Employers Superannuation	5,198	18,585	13,387		13,387	28.0%	
4003 Sub-contracted Staff	13,832	6,000	(7,832)		(7,832)	230.5%	
4009 Recruitment Costs	0	1,000	1,000		1,000	0.0%	
4010 Staff Training	0	1,000	1,000		1,000	0.0%	
4012 Staff Expenses	0	150	150		150	0.0%	
4016 Staff Uniform	60	100	40		40	59.6%	
4017 Timesheet & Rota Software	226	240	14		14	94.3%	
4051 Rates	788	7,000	6,212		6,212	11.3%	
4052 Water & Sewerage	6,026	9,000	2,974		2,974	67.0%	
4055 Electricity	5,838	24,000	18,162		18,162	24.3%	
4056 Gas	950	4,000	3,050		3,050	23.8%	

Detailed Income & Expenditure by Budget Heading 31/07/2023

Month No: 4

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
4060 Refuse	1,011	3,900	2,889		2,889	25.9%	
4100 Telecommunications	1,615	3,200	1,585		1,585	50.5%	
4105 Postage	10	50	40		40	20.3%	
4106 Stationery	83	800	717		717	10.4%	
4107 Photocopier	186	560	374		374	33.2%	
4110 Advertising & Publicity	90	2,500	2,410		2,410	3.6%	
4112 Subscriptions	0	75	75		75	0.0%	
4113 Software Support	793	1,210	417		417	65.5%	
4114 Licence Fee	1,060	1,050	(10)		(10)	101.0%	
4115 Insurance	3,220	3,355	135		135	96.0%	
4116 Web Site	65	230	165		165	28.5%	
4155 Professional Fees	0	5,000	5,000		5,000	0.0%	
4156 Bank Charges	2,164	6,000	3,836		3,836	36.1%	
4196 Functions Expenditure-The View	26	800	774		774	3.2%	
4201 Cleaning & Hygiene	5,890	20,000	14,110		14,110	29.4%	
4202 Linen Cleaning	1,165	3,600	2,435		2,435	32.4%	
4270 Vehicles & Equipment Maint	1,175	4,000	2,825		2,825	29.4%	
4272 Furniture & Equipment	786	2,000	1,214		1,214	39.3%	
4275 Building Maintenance	1,545	5,000	3,455		3,455	30.9%	
4276 CCTV	110	500	390		390	22.0%	
4279 Fire & Security	754	1,250	496		496	60.3%	
4303 Food Expenditure	47,977	135,600	87,623		87,623	35.4%	
4304 Bar Expenditure	29,956	68,800	38,844		38,844	43.5%	
4306 Catering Utensils & Equip	972	2,000	1,028		1,028	48.6%	
4311 Pest Control	1,039	2,000	961		961	51.9%	
4313 Stock Take	0	1,100	1,100		1,100	0.0%	
4314 Cost of Card Top Up Incentives	0	5,000	5,000		5,000	0.0%	
4903 Term Maintenance	120	0	(120)		(120)	0.0%	
The View :- Indirect Expenditure	230,947	663,065	432,118	0	432,118	34.8%	0
Net Income over Expenditure	(460)	(129,265)	(128,805)				
Golf Course and The View :- Income	589,008	1,050,935	461,927			56.0%	
Expenditure	438,104	1,232,660	794,556	0	794,556	35.5%	
Movement to/(from) Gen Reserve	150,905						
Grand Totals:- Income	1,337,660	2,423,559	1,085,899			55.2%	
Expenditure	817,014	2,640,905	1,823,891	0	1,823,891	30.9%	
Net Income over Expenditure	520,647	(217,346)	(737,993)				
plus Transfer from EMR	9,806						
less Transfer to EMR	1,822						
Movement to/(from) Gen Reserve	528,630						

		Previously Reported	Current Update
201	Administration		
1176	Precept	27.06.23 - 50% of the Precept is received in April with the 2nd half due to be received in early September.	12.09.23 - as previously reported
1190	Interest Received	27.06.23 - 50% of the budgeted income has already been received. If the interest rates continue a their current level, it is likely that approx £38K + would be received by the end of the year.	12.09.23 - Interest rates continue to increase and based on what has been received already, then overall amount at year end could now be around £70K.
4112	Subscriptions	27.06.23 - The majority of subscriptions are paid out in full at the beginning of the year which is why there is a high % of expenditure spent.	12.09.23 - as previously reported
4113	Software Support	27.06.23 - The majority of expenditure for this account is spent in April which is why there is high % of expenditure spent.	12.09.23 - Whilst a large part of the budget is paid on ICT costs for the year in April, Microsoft have informed of a considerable increase which, when invoiced in September and October, is likely to take this account overbudget.
4115	Insurance	27.06.23 - The Council's insurance is paid in April of each year so unless there are any changes throughout the year, this budget has now been fully spent.	12.09.23 - as previously reported
4157	Audit Fees	27.06.23 - The minus amount of expenditure is due to an accrual from last year where the invoice has not yet been received for last year's external audit.	12.09.23 - as previously reported. The external audit invoice is usually received by the end of September.
4272	Furniture & Equipment		12.09.23 - this account is over budget largely due to four new desks required for the Council offices.
205	Premises Church Street		
1050	Income Rent	27.06.23 - 58.9% of the budgeted income has been received due to 9 months rent being invoiced. The remaining 3 months rent will be invoiced in December.	12.09.23 - as previously reported
4050	Rent Payable	27.06.23 - The expenditure is showing at 50% due to rent being invoiced for 6 months.	12.09.23 - as previously reported
4059	Church Street Service Charges	27.06.23 - the expenditure is showing a credit amount which is due to an accrual from last year for the service charges not yet invoiced.	12.09.23 - as previously reported.
4275	Building Maintenance	27.06.23 - the majority of the budget has been spent on work to the internal offices to accommodate additional staff. The offices are now at their maximum capacity.	12.09.23 - as previously reported.
206	Hurdis House		
1051	Income Insurance	27.06.23 - the annual insurance recharge is invoiced in April of each year. There is no further income expected in this account.	12.09.23 - as previously reported.
4115	Insurance	27.06.23 - as explained in the 201 Cost Ctr, the insurance is invoiced in April of each year and so there should be no further costs against this budget.	12.09.23 - as previously reported.
210	Civic Expenses		
4113	Software Support	27.06.23 - the majority of expenditure for this account is spent in April which is why there is high percent of expenditure.	12.09.23 - as reported above, Microsoft have considerably increased their prices which will result in this account going over budget once the invoices arrive in September and October.
4183	Civic - Awards	27.06.23 - the majority of this budget is for awards at the Town Forum.	12.09.23 - as previously reported.



Seaford Town Council

Report No:	59/23
Agenda Item No:	6
Committee:	Finance & General Purposes
Date:	12th September 2023
Title:	2024 - 2025 Budget Framework and Timetable
By:	Lucy Clark, Finance Manager
Purpose of Report:	To advise the Committee of the proposed Budget Framework and Timetable for 2024 - 2025

Recommendations
The Finance & General Purposes Committee is recommended:
1. To approve the Budget Framework and Timetable.

1. Information

- 1.1 Financial Regulations states that the Responsible Financial Officer (RFO) is responsible for the development of the Budget Framework and Timetable each year, which will set out the proposed strategy and timescale for the setting of the annual Revenue and Capital Budget. The Budget Framework and Timetable will be approved each year by the Finance & General Purposes Committee.
- 1.2 In the autumn, in consultation with the RFO and Finance Manager (FM), each committee shall formulate proposals for its own area of responsibility in respect of revenue.
- 1.3 Once the September 2023 transactions have been finalised, these transactions for the six months to September 2023 will be used as a base for the projected outturn for 2023 - 2024 and initial draft budgets for 2024 - 2025 through to 2027 - 2028.

1.4 Individual meeting dates have been arranged with managers and committee chairs to go through each committee's budget requirements line by line.

1.5 The proposed budgets will then be presented at the following committee meetings:

Date	Meeting	Action
5 th December 2023	Golf & The View Committee (G&TV) Meeting 7pm The View	G&TV Draft Budget approval
7 th December 2023	Community Services Committee (CS) Meeting 7pm Council Chambers	CS Draft Budget approval
19 th December 2023	Finance & General Purposes Committee (F&GP) Meeting 7pm Council Chambers	F&GP and Full Council Draft Budgets approval
9 th January 2024	All Councillors Budget Training 7pm Council Chambers	Informal discussion on proposed Full Budget before it goes to Full Council
25 th January 2024	Full Council Meeting 7pm The View	Consideration and final approval of Full Council Budget and set precept for 2024 - 2025

2. Financial Appraisal

2.1 There are no direct financial implications resulting from this report

3. Contact Officer

The Contact Officer for this report is Lucy Clark, Finance Manager.



Seaford Town Council

Report No:	71/23
Agenda Item No:	7
Committee:	Finance & General Purposes
Date:	12th September 2023
Title:	Intermediate Level Review Procedures Relating To External Audit
By:	Andy Beams, Locum Responsible Financial Officer (RFO)
Purpose of Report:	To advise the Committee of the Council's process to comply with the additional requirements of an intermediate level review.

Recommendations
The Finance & General Purposes Committee is recommended:
1.To note the contents of the report.

1. Information

- 1.1 External Audit is an annual process completed by an appointed company after the conclusion of the financial year to confirm the council has followed the proper regulatory and statutory practices in managing the public finances, and accurately completed the Annual Governance and Accountability Return (AGAR).
- 1.2 The external audit process includes a system of checks for Town and Parish Councils of all sizes and applies more detailed checks to larger authorities based on the financial size of their turnover (income or expenditure).
- 1.3 Seaford Town Council is subject to an intermediate level review annually, due to its turnover exceeding £200,000.

- 1.4** Additionally, as the Council's turnover for the 2022 - 2023 financial year exceeded £2 million, additional information is required to be submitted to the external auditor relating the Council's internal auditor as below:
- The detailed internal audit report(s) regardless of whether there were issues or recommendations raised, together with evidence that demonstrates that any recommendations made have been addressed;
 - Evidence that the authority has considered the independence of the internal auditor in the period 1st April 2022 to 31st March 2023;
 - Evidence that the authority has considered and agreed the internal audit programme of work, having regard to the authority's identified risks; and
 - Evidence that when appointed, the authority satisfied itself with regard to the competence of the internal auditor and agreed and signed a letter of engagement.
- 1.5** Seaford Town Council's appointed internal auditor for 2022 - 2023 was Mulberry & Co, a specialist local authority audit company based in Godalming, with over 200 Town and Parish Council clients spread across 16 counties. They are a founder member of the Internal Audit Forum, a group established in 2021 to encourage and promote professional standards of internal audit within the local authority sector. NALC recommend councils source their internal auditor through the Internal Audit Forum.
- 1.6** The internal auditor visited the Council twice during the year, completing an interim internal audit on 25th October 2022 and the final internal audit on 30th May 2023. After each visit, a comprehensive report is provided to the Council detailing the internal audit findings and, if appropriate, recommendations for action allowing the Council to comment on subsequent actions taken.
- 1.7** The internal auditor met the criteria to be independent as defined within the Joint Panel on Audit and Governance (JPAG) Practitioner's Guide, in that they have no direct involvement with, or influence over, the financial transactions of the council.

1.8 Mulberry & Co provide a programme of internal audit work for councils to agree and will also complete any other additional checks at the request of the council.

1.9 An engagement letter covering the period of appointment of the internal auditor is provided by Mulberry & Co to each council via its secure online portal, which is electronically signed by the council prior to any audit work commencing.

1.10 Seaford Town Council has therefore met the additional external auditor requirements through its engagement process with the internal auditor and its confirmation of the independence and competence of the appointed person.

2. Financial Appraisal

2.1 There are no direct implications on the Council's finances although the Council aims to comply with the requirements of internal and external audit annually.

3. Contact Officer

3.1 The Contact Officer for this report is Andy Beams, Locum RFO.