

GODALMING JOINT BURIAL COMMITTEE

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Municipal Buildings
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16 March 2018

I HEREBY SUMMON YOU to attend the **JOINT BURIAL COMMITTEE** meeting to be held in Godalming Council Chamber on THURSDAY, 22 MARCH 2018 at 5.30pm.

Andy Jeffery
Clerk to the Committee

Committee Members: Councillor Wheatley – Chairman
Councillor Gordon-Smith – Vice Chairman
Councillor A Bott
Councillor Noyce
Councillor Williams
Councillor Gray
Councillor Long (Busbridge Parish Council)
Councillor Westwood (Busbridge Parish Council)

AGENDA

1. MINUTES

The Chairman to sign as a correct record the Minutes of the meeting held on 9 November 2017.

2. APOLOGIES FOR ABSENCE

3. DISCLOSABLE PECUNIARY INTERESTS AND NON-PECUNIARY INTERESTS

To receive from Members any declarations of interests in relation to any items included on the Agenda for this meeting required to be disclosed by the Localism Act 2011 and the Godalming Members' Code of Conduct.

4. ACCOUNTS PAID SINCE LAST MEETING & SCHEDULE OF PAYMENTS

Clerk to report on the accounts paid since the last meeting.

A schedule of the accounts paid will be tabled for the information of Members. The vouchers relating to these payments will also be tabled at the meeting for inspection. All payments made are in line with the agreed budget or other resolution of this Committee or Full Council.

Members to agree that the Chairman should sign the schedule of accounts paid.

5. SIGNING OF BANK RECONCILIATIONS

The Committee to consider the tabled monthly bank reconciliations since the last meeting of the Committee and authorise the Chairman to sign them.

Members of the Public have the right to attend all meetings of the Godalming Joint Burial Committee and are welcome.

6. BUDGET MONITORING

Members to consider the attached budget monitoring report to 28 February 2018. Members are asked to note the following points:

- Admin Costs – Officers are awaiting an invoice for professional advice sought regarding the rates increase. This should be contained within the existing Professional Fees budget.
- Eashing – it is likely that there will be an underspend on the Grounds Maintenance budget, as such, funds should be available to allocate to reserves at year end. Whilst the number of interments during the last quarter were lower than the norm, a larger than expected demand for grave purchases has resulted in a net gain in revenue against budget.

Members to note that due to the improvement works carried out on Nightingale Chapel during the last financial year, the Earmarked Reserve for Chapels currently has a nil balance. Members also to note that the General Reserve is more than 50% of Precept and is therefore considered to be at a sufficient level. Officers recommend that should there be unspent monies at year end (which could be up to £15,000), that they be allocated to the Chapel Maintenance reserve.

Members to approve the recommended transfer.

7. INTERNAL AUDIT REPORT

Members to consider the report from the Council's Internal Auditor, Mulberry & Co, on an interim internal audit conducted on 21 November 2017 for the 2017/18 financial year (report attached for the information of Members).

8. INSURANCE FOR 2018/19

The Responsible Finance Officer sought quotes for insurance for the 2018/19 financial year as the contract with the existing provider comes to an end on 31 March 2018. However, the only competing insurance company found was unable to provide a quote to the Burial Committee without updated individual property rebuild values.

The Responsible Finance Officer therefore requests that Members approve a one-year insurance contract with the existing provider to ensure the Burial Committee continues to have insurance coverage.

Members are also asked to approve the cost associated with revaluing the Joint Burial Committee's buildings for insurance purposes. It is recommended that, in order to achieve best value, that the revaluation process is managed in conjunction with Godalming Town Council's revaluation exercise. If approved, the cost, based on a quote obtained in late 2017, is anticipated to be between £2,500 and £3,200. The revaluation to be funded from the 2018/19 professional fees budget.

9. RISK ASSESSMENT 2017/18

An area of the Annual Governance Statement requirements relates to Risk Assessment. The Committee is required to provide evidence of good governance through the performance of regular risk assessments.

Members are asked to review the Risk Assessment and agree its contents (copy attached for the information of Members).

10. NON-DOMESTIC RATES

Members to receive an oral update from the Clerk regarding non-domestic rates for Eashing and Nightingale Cemeteries.

11. BURIAL STATISTICS

Statistics for the previous quarter and for the twelve months ending 31 December 2017 are attached for the information of Members.

12. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place on Thursday, 21 June 2018 at (5.00pm at Nightingale Cemetery and thereafter) 6.00pm in the Council Chamber.

13. ANNOUNCEMENTS

Brought forward by permission of the Chairman. Requests to be submitted prior to commencement of the meeting.

TO: ALL MEMBERS OF THE GODALMING JOINT BURIAL COMMITTEE

Month No : 11

Committee Report

	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
Administration & Overheads						
401 Administration & Overheads						
4013 Other Staff Expenses	229	500	271		271	45.8 %
4102 Property Maintenance	0	500	500		500	0.0 %
4103 Maintenance Contracts	0	500	500		500	0.0 %
4202 Car Allowances	203	0	-203		-203	0.0 %
4310 Administration Charge	27,000	27,000	0		0	100.0 %
4313 Professional Fees - Other	0	2,000	2,000		2,000	0.0 %
4314 Audit Fees	800	800	0		0	100.0 %
4315 Insurance	4,551	4,551	0		0	100.0 %
4321 Bank Fees	179	250	71		71	71.7 %
4326 Website	364	400	36		36	91.0 %
4327 Publicity Advertising	805	1,150	345		345	70.0 %
4900 Miscellaneous	335	400	65		65	83.8 %
Administration & Overheads :- Expenditure	34,466	38,051	3,585	0	3,585	90.6 %
1001 Precept - Godalming TC	61,696	61,696	0			100.0 %
1002 Precept - Busbridge PC	2,876	2,876	0			100.0 %
1300 Interest	311	340	-29			91.3 %
Administration & Overheads :- Income	64,883	64,912	-29			100.0 %
Net Expenditure over Income	-30,416	-26,861	3,555			
Administration & Overheads :- Expenditure	34,466	38,051	3,585	0	3,585	90.6 %
Income	64,883	64,912	-29			100.0 %
Net Expenditure over Income	-30,416	-26,861	3,555			
Eashing						
411 Eashing - Cemetery						
4015 Grave Digging	725	0	-725		-725	0.0 %
4103 Maintenance Contracts	800	750	-50		-50	106.7 %
4131 Rates	4,147	4,146	-1		-1	100.0 %
4141 Water Service	373	300	-73		-73	124.3 %
4162 Waste Removal	1,027	1,000	-27		-27	102.7 %
4171 Grounds Maintenance	33,960	46,650	12,690		12,690	72.8 %
4172 Memorial Inspection	1,800	2,000	200		200	90.0 %
4301 Equipment	269	249	-20		-20	107.9 %
4900 Miscellaneous	79	0	-79		-79	0.0 %
Eashing - Cemetery :- Expenditure	43,179	55,095	11,916	0	11,916	78.4 %

Month No : 11

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
1100	Interment	5,570	8,000	-2,430			69.6 %
1101	Monument	2,260	2,000	260			113.0 %
1102	Purchase of Grave Space	13,120	7,750	5,370			169.3 %
1400	Miscellaneous	673	653	20			103.1 %
	Eashing - Cemetery :- Income	21,623	18,403	3,220			117.5 %
	Net Expenditure over Income	21,556	36,692	15,136			
413	Eashing - Chapel						
4102	Property Maintenance	430	0	-430		-430	0.0 %
4103	Maintenance Contracts	356	100	-256		-256	355.8 %
4111	Energy Costs	330	550	220		220	59.9 %
4161	Cleaning	50	500	450		450	10.0 %
4162	Waste Removal	100	0	-100		-100	0.0 %
	Eashing - Chapel :- Expenditure	1,266	1,150	-116	0	-116	110.1 %
1200	Rent	810	70	740			1157.1
	Eashing - Chapel :- Income	810	70	740			1157.1
	Net Expenditure over Income	456	1,080	624			
415	Eashing - Lodge						
4102	Property Maintenance	60	550	490		490	10.9 %
4103	Maintenance Contracts	0	100	100		100	0.0 %
4171	Grounds Maintenance	518	0	-518		-518	0.0 %
4301	Equipment	287	268	-19		-19	107.3 %
	Eashing - Lodge :- Expenditure	865	918	53	0	53	94.3 %
1200	Rent	14,850	16,200	-1,350			91.7 %
	Eashing - Lodge :- Income	14,850	16,200	-1,350			91.7 %
	Net Expenditure over Income	-13,985	-15,282	-1,297			
	Eashing :- Expenditure	45,310	57,163	11,853	0	11,853	79.3 %
	Income	37,283	34,673	2,610			107.5 %
	Net Expenditure over Income	8,027	22,490	14,463			
Nightingale							
421	Nightingale - Cemetery						
4103	Maintenance Contracts	700	750	50		50	93.3 %
4131	Rates	200	200	0		0	99.8 %

Month No : 11

Committee Report

		Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% of Budget
4141	Water Service	105	200	95		95	52.5 %
4171	Grounds Maintenance	13,463	17,500	4,037		4,037	76.9 %
	Nightingale - Cemetery :- Expenditure	14,467	18,650	4,183	0	4,183	77.6 %
1100	Interment	950	350	600			271.4 %
1101	Monument	650	500	150			130.0 %
1102	Purchase of Grave Space	3,500	1,800	1,700			194.4 %
	Nightingale - Cemetery :- Income	5,100	2,650	2,450			192.5 %
	Net Expenditure over Income	9,367	16,000	6,633			
423	Nightingale - Chapel						
4102	Property Maintenance	0	600	600		600	0.0 %
4103	Maintenance Contracts	449	100	-349		-349	449.0 %
	Nightingale - Chapel :- Expenditure	449	700	251	0	251	64.1 %
1200	Rent	5,000	5,000	0			100.0 %
	Nightingale - Chapel :- Income	5,000	5,000	0			100.0 %
	Net Expenditure over Income	-4,551	-4,300	251			
425	Nightingale - Lodge						
4102	Property Maintenance	339	0	-339		-339	0.0 %
4103	Maintenance Contracts	169	250	81		81	67.7 %
4161	Cleaning	40	0	-40		-40	0.0 %
4301	Equipment	329	310	-19		-19	106.2 %
	Nightingale - Lodge :- Expenditure	878	560	-318	0	-318	156.7 %
1200	Rent	11,550	12,600	-1,050			91.7 %
	Nightingale - Lodge :- Income	11,550	12,600	-1,050			91.7 %
	Net Expenditure over Income	-10,672	-12,040	-1,368			
	Nightingale :- Expenditure	15,794	19,910	4,116	0	4,116	79.3 %
	Income	21,650	20,250	1,400			106.9 %
	Net Expenditure over Income	-5,856	-340	5,516			

Godalming Joint Burial Committee

Internal Audit Plan

31/03/2018



Prepared by: Mulberry & Co
Date of Interim Visit: 24th November 2017
Date of Final Visit: TBC

Law and Regulation Regarding Internal audit

Regulation 5 (1) of the Accounts and Audit Regulations 2015 imposes a duty on local councils to ‘undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal audit standards or guidance.’ For parish and town councils, this guidance is set out in the NALC publication “Governance and Accountability for Smaller Authorities in England.”

The purpose of internal audit is to review and report to the council whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s role is to assist the council in fulfilling its responsibility to have and maintain proper internal control arrangements and those for the prevention and detection of fraud, error or mistakes. All internal audit work must be reported to the council. Any report by internal audit is addressed to the council, may recommend actions to be taken by the council, and should be treated as a document open to view by local taxpayers.

Two pieces of legislation set out how local councils should behave when accounting for the public funds they manage and what rights local taxpayers have in relation to those accounts. These are the **Local Audit and Accountability Act 2014** and the **Accounts and Audit Regulations issued from time to time under the Act**. Sections 25-27 of the Local Audit and Accountability Act 2014 set out the rights for local government electors and interested parties to inspect council accounting records and accounting statements.

Under these regulations, all local councils must at least once a year conduct in accordance with proper practices a review of the effectiveness of their system of internal control and publicly report the outcome. The Annual Governance Statement in Section 2 of the annual return provides the means for local councils to report to local taxpayers on their system of internal control.

This report is prepared for the council and proper officers of the council named above, for use in fulfilling their obligations under the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations issued from time to time under the Act for preparing the Annual Return and reviewing the effectiveness of their system of internal controls. Mulberry and Co accept no responsibility for any action or inaction taken as a result of the findings of this report and accept no responsibility to any other party other than those named above.

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Specific Audit Plan

Audit Area	Risk of error or misstatement	Tests
Appropriate books of account have been kept properly throughout the year.	Low	Review transactions in cashbook make verbal enquiries. Test arithmetic.
The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Low	<p>Have FR & Standing orders been reviewed and noted in minutes in last 12 months</p> <p>Select items from FR to test to physical documentation</p> <p>Review invoices and reconcile to cash book in detail</p> <p>Review selection of VAT entries</p> <p>Review minutes and payment list for authorisations</p> <p>Agendas and minutes properly prepared and published</p> <p>Council has acceptance of office and declarations of interest in place and signed</p> <p>Review council is following transparency regulations</p>
The council assessed the	Low	Review and comment on risk assessments

<p>significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.</p>		<p>in place – ensure financial risk assessment considered</p> <p>Review of effectiveness of audit carried out</p> <p>Review and comment on council disaster recovery plans</p> <p>Review and comment on council’s insurance</p>
<p>The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate</p>	<p>Low</p>	<p>Review minutes for evidence of council discussion of the same</p> <p>Review and comment on actual versus budget information presented to council</p> <p>Review and comment on level of general and earmarked reserves</p>
<p>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</p>	<p>Low</p>	<p>Test precept application to precept receipts</p> <p>Test other income to annual charges (as approved by council)</p> <p>Test sample of VAT charged</p> <p>Comment on any partial exemption issues</p>
<p>Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately</p>	<p>Low</p>	<p>Test physical cash balances to accounting records</p>

accounted for.		<p>Review items paid for by cash</p> <p>Enquire as to if cash received is banked entire or used for petty cash</p>
Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.	Low	<p>Test rates and hours are authorised</p> <p>Test net wages to payments due</p> <p>Ensure PAYE paid on time</p> <p>Council has pensions provision in place</p>
Asset and investments registers were complete and accurate and properly maintained.	Low	<p>Assets shown at cost or proxy cost only</p> <p>Asset register sufficiently detailed</p> <p>Review insurance schedule and cashbook for missing items off the register</p>
Periodic and year-end bank account reconciliations were properly carried out.	Low	<p>Test reconciliation in detail for all accounts</p> <p>Are reconciliations signed and presented to council</p> <p>Test loans to PWLB and or other documentation</p>
Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the	Low	<p>Review and comment on method of preparation</p> <p>Box 7 & 8 reconciliation agrees if</p>

<p>cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded.</p>		<p>applicable</p> <p>Schedules of prepayments, accruals, debtors and creditors agree to final accounts</p> <p>Electors rights has correct date parameters</p>
<p>Trust funds (including charitable) The council met its responsibilities as a trustee.</p>	<p>Low</p>	<p>Enquire as to if council is sole managing trustee and note details</p> <p>Ensure accounts do not contain trust income or expenditure</p>

Budget

		Hours
Planning & Systems Work	Interim Visit	2
File Review and reporting	Interim Visit	1
Financial Procedures	Final Visit	2
File review	Final Visit	1
Total Budget Hours		6
Hourly Rate		£50
Time Cost		£300
Other costs	Mileage	£20
Total Budgeted Cost		£320
Total Budgeted Fee		£350

Timetable

Autumn	Planning and Interim Audit work
April - July	Council reviews and signs off Annual Governance Statement
	Council prepares year end accounts
	Final Internal Audit
	Annual Return Taken to council for approval
	Notice of electors rights and accounts published
	Accounts sent to external auditor for audit

Checklist of items for each visit

1. Financial Regulations, standing orders and risk assessments taken to council for review at least annually
2. Bank reconciliation prepared and presented to council for all bank accounts regularly
3. Declarations of interest and acceptance of office forms signed and in place
4. Interim Visit
 - a. Financial Regulations, Standing Orders and Risk assessments on hand
 - b. Insurance schedules on hand
 - c. Signed Minutes available
 - d. Evidence of recommendations from previous internal or external audits have been taken to council and adopted
 - e. Copy of prior year signed annual return
 - f. Bank reconciliation on hand and signed off (all accounts)
 - g. PWLB statements if applicable available
 - h. Payroll & VAT records available
 - i. Proof of annual charges being agreed by council on hand
 - j. Invoices paid & Payment lists available
 - k. Cheque books and paying in books available
 - l. Transparency regulations being followed
5. Final Visit
 - a. External auditors letter on site and to hand
 - b. Annual return prepared (in draft)
 - c. Bank reconciliation agrees to annual return
 - d. Box 7 & 8 reconciliation prepared and agreed to annual return
 - e. Variance analysis completed and agrees to annual return
 - f. Fixed asset register agrees to annual return
 - g. PWLB statements if applicable available
 - h. Audit trail from underlying accounting records to annual return agrees
 - i. Transparency regulations being followed



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& Chartered Tax Advisors

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Our Ref: MARK/GOD003

Mrs R Tong
Godalming Joint Burial Committee
Municipal Buildings
Bridge Street
Godalming
Surrey
GU7 1HT

27th November 2017

Dear Rita

**Re: Godalming Joint Burial Committee
Internal Audit Year Ended 31st March 2018**

Following completion of our interim internal audit we enclose our report for your kind attention and presentation to Godalming Joint Burial Committee (JBC). The audit was conducted in accordance with current practices and guidelines and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date. Where appropriate recommendations for future action are shown in bold text.

Interim Audit – Summary Findings

At the interim visit we reviewed and performed tests on the following areas:

- Review of the Financial Regulations & Standing Orders
- Review of the Risk Assessments
- Review of the Budgeting Process
- Proper Bookkeeping

It is our opinion that the systems and internal procedures at Godalming Joint Burial Committee are very well established, regulated and followed. The Committee is administered by officers of Godalming Town Council who are very experienced and ensure the Committee follows best practice regulations, and have over time adapted and changed the internal procedures as regulations and technologies have changed.

It is clear that the JBC takes policies and procedures very seriously and I am pleased to report that overall the systems and procedures you have in place are fit for purpose. I have identified a small number of recommendations for consideration by the Committee. These are set out at Appendix A.

The results of my interim audit can be seen below. I have set out the results of my testing against each of the control objectives set out in the internal audit section of the annual return.

A. Books of Account

The JBC is administered as a company on the RBS accounting system hosted at Godalming Town Council. This is an industry specific accounting package, and the separate company structure provides discrete accounting records for JBC. I have tested the brought forward balances by checking the 1 April 2017 balance sheet on RBS against the prior year annual return and can confirm these have been brought forward correctly.

The RBS system is used daily to report and record the financial transactions of the JBC and a review of the cashbook shows that all data fields are being entered, the hard copy reports are easy to read and logically filed. JBC specific reconciliations are completed on a regular basis. My testing demonstrated that supporting records such as invoices could be readily located from references on the accounting system. I therefore make no recommendation to change this system.

The JBC is up to date with VAT returns. I confirmed that the return for period to 30 September 2017 has been submitted to HMRC, and I was able to prove that figures in the return could be agreed to reports derived directly from the RBS system.

I have confirmed that the external audit certificate was considered at the JBC meeting of 9th November. Internal Audit report was considered at the June meeting of the JBC. I note that the signed accounts have been loaded to the website of the JBC, but the link is currently broken. This should be fixed.

B. Financial Regulations & Payments

I understand from discussion with officers at Godalming Town Council (TC) that the JBC follows the standing orders and financial regulations of the Town Council. However, I have not been able to locate a minute of the JBC confirming this arrangement. **I recommend that standing orders and financial regulations are considered at a future meeting of the JBC.** For the purposes of this audit I have assumed that Godalming TC financial regulations are followed by the JBC.

I have also not been able to locate a constitution for the JBC. Consideration should be given to drawing up a constitution for the JBC in the next 12 months.

The JBC grants authority to spend via the annual budget process, payments are made so long as there is available budget. It is clear there are robust systems, policies and regulations in place and the JBC takes seriously its responsibility in this regard. I reviewed a sample of expenditure transactions and was able to confirm the following:

- Cashbook entry could be agreed back to an invoice from the supplier
- Approval for the payment was recorded in a minute of a meeting of the JBC
- Signature of two committee members was viewed on each invoice tested and on the relevant cheque stub.

I therefore conclude that payments are authorised in accordance with financial regulations and a dual signatory system is in place for all payments. **I have one observation. I noted that VAT had not been levied on the invoice for administration charged by Godalming TC. This would appear to be a standard rate vatable supply and it is my opinion that VAT should have been added to this invoice.**

I note that the JBC is compliant with transparency good practice. Regular information on payments above £500 is loaded to the JBC website, along with information on budgets, councillor registers of interests, and fees and charges.

C. Risk Management & Insurance

Risk management and policies are covered by Godalming TC. The JBC is insured on a standard local authority package. I have reviewed the insurance policy and can confirm the policy is in date. Asset cover appears adequate. **There is however no money cover in the insurance schedule. I recommend that this is discussed with the insurer.**

D. Budget, Precept & Reserves

The 2018-19 budget for the JBC was approved at the November meeting of the Committee, subject to finalisation of council tax base by Waverley BC. A balanced budget was approved. Reserves of £140K are projected for 31.3.19,

with a general fund balance of £40K. This appears an appropriate balance for the JBC , which had income of £130K in 2016-17. Earmarked reserves are significant and have been set aside to cover maintenance responsibilities. Reserves seem appropriate and well managed.

Budget monitoring reports are taken regularly to meetings of the JBC and provide comprehensive information to Committee members. I confirmed the Committee has seen budget monitoring reports for the period to 31.10.17, and this was minuted at the November meeting.

E. Income

Fees and charges are reviewed annually by the JBC. They were last reviewed at the meeting of 10 November 2016, and are due to reviewed before the end of the financial year. I tested a sample of income transactions and for all transactions tested I was able to confirm that:

- Entry in cashbook could be agreed to JBC invoice
- Fee charged could be agreed to fees and charges schedule.

F. Petty cash

No petty cash

G. Payroll

No Payroll – administration charge from Godalming TC

H. Assets and investments

The asset registers are up to date and properly maintained. Detailed testing of fixed assets will be carried out at year end.

I. Bank reconciliations

The JBC has two bank accounts. The bank reconciliations for both accounts are properly prepared and presented to committee for verification and approval on a regular basis. I confirmed that reconciliations are completed promptly at the end of each month. The September 2017 reconciliation was reperformed. There were no errors, and I confirmed that the reconciliation and bank statements had been signed by the reviewing member of the committee. The system of reconciliation is working correctly.

J. Year-end accounts

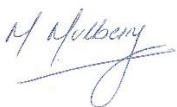
To be tested at the year end

K. Trusteeship

Not applicable

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

Kind regards
Yours sincerely



Mark Mulberry

Appendix 1 - Points Forward – Action Plan

Matter Arising	Recommendation	Response
<p>I understand from discussion with officers at Godalming Town Council (TC) that the JBC follows the standing orders and financial regulations of the Town Council. However, I have not been able to locate a minute of the JBC confirming this arrangement.</p>	<p>I recommend that standing orders and financial regulations are considered at a future meeting of the JBC.</p>	
<p>I have also not been able to locate a constitution for the JBC</p>	<p>Consideration should be given to drawing up a constitution for the JBC in the next 12 months.</p>	
<p>I noted that VAT had not been levied on the invoice for administration charged by Godalming TC</p>	<p>It is my opinion that VAT should have been added to this invoice.</p>	
<p>There is however no money cover in the insurance schedule.</p>	<p>I recommend that this is discussed with the insurer</p>	

FINANCIAL RISK ASSESSMENT FOR GODALMING JOINT BURIAL COMMITTEE FOR THE YEAR ENDED 31 MARCH 2018

Risk (What could happen)	Impact	Likely	Control Measure	Status Who/When
PRECEPT				
Precept not set	H	L	Budget setting process is diarised to align with relevant Committee meetings.	RFO / Town Clerk
Precept not paid	M	L	Regular budget monitoring of actual against budget would pick up significant variances.	RFO
Adequacy of precept	M	L	Regular budget monitoring of actual against budget would pick up significant variances.	RFO
CEMETERY CHARGES				
Invoices not raised	H	L	Cemetery Manager raises invoices when paperwork received. RFO performs quarterly audit to ensure all Deeds of Grants and Burial Records have invoice associated with them.	Cemetery Manager / RFO
Grave not allocated or duplicate grave number allocated	H	L	Cemetery Manager allocates grave number when paperwork received. All allocated grave numbers are recorded in both Plot Register and Register of Purchased Graves. Cemetery Manager checks both registers before allocating new grave number. Secretary to the Town Clerk writes up Deeds of Grants and checks a grave number has been allocated.	Cemetery Manager
Invoices not paid	M	L	Burials are not performed until payment is confirmed. Deeds are not issued until payment is confirmed. RFO performs monthly credit control and follows up on unpaid invoices.	RFO

Risk (What could happen)	Impact	Likely	Control Measure	Status Who/When
EXPENDITURE				
Goods / Services not supplied to JBC	M	L	Cemetery Manager signs off all invoices to confirm good / service has been received. RFO does not pay invoice without such signature.	Cemetery Manager / RFO
Invoice incorrectly calculated	L	L	RFO checks accuracy as inputted into financial system.	RFO
Payment made for wrong amount	M	M	JBC pays suppliers via cheque which are written up by the RFO. Cheque signing members are required to check that the amount of cheque matches the invoice and sign both the cheque stub and invoice as evidence of this check.	RFO / Members
Payment made to wrong party	M	M	JBC pays suppliers via cheque which are written up by the RFO. Cheque signing members are required to check the payee matches the invoice and sign both the cheque stub and invoice as evidence of this check	RFO / Members
VAT				
VAT return not completed	H	L	JBC has signed up for email alerts from HMRC reminding RFO it's time to complete return	RFO
Incorrect VAT charged on sales	H	L	All sales made by JBC are VAT exempt, reducing likelihood of error being made. RFO checks invoices raised by Cemetery Manager as inputting into financial system.	RFO

Risk (What could happen)	Impact	Likely	Control Measure	Status Who/When
RESERVES				
Inadequate levels of reserves are kept	M	L	The adequacy of reserves are considered both at budget setting time, and whenever significant projects are being considered.	RFO
Earmarked Reserves are used unlawfully	H	L	All payments to be funded by Earmarked Reserves must be authorised by the Committee and the Minute reference noted within the financial system and / or on the invoice.	RFO / Town Clerk
ASSETS				
Assets are lost or damaged	M	H	Regular inspections performed by Cemetery Manage. Insurance is reviewed annually to ensure adequate to protect against loss and / or damage.	Cemetery Manager / RFO
Risk or damage to third party property or individuals	H	M	Public Liability Insurance held and reviewed annually for adequacy.	RFO

GODALMING JOINT BURIAL COMMITTEE
Final Statistics as at 31 March 2017 and Curret Year Statistics to 14 March 2018

INTERMENTS

(a) Eashing

Quarter Ending

30-Jun-14
30-Sep-14
31-Dec-14
31-Mar-15
30-Jun-15
30-Sep-15
31-Dec-15
31-Mar-16
30-Jun-16
30-Sep-16
31-Dec-16
31-Mar-17
30-Jun-17
30-Sep-17
31-Dec-17
31-Mar-18

<u>Godalming</u>			<u>Busbridge</u>			<u>Excepted Category</u>			<u>Non-Parishioners</u>			<u>Total</u>		
<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>
1	1	2	0	0	0	1	0	1	1	2	3	3	3	6
5	1	6	0	0	0	0	1	1	2	1	3	7	3	10
2	1	3	0	0	0	1	0	1	2	1	3	5	2	7
7	3	10	0	0	0	0	0	0	2	0	2	9	3	12
1	1	2	0	0	0	1	0	1	2	4	6	4	5	9
4	1	5	0	0	0	0	0	0	1	1	2	5	2	7
4	0	4	0	0	0	0	0	0	3	0	3	7	0	7
3	0	3	0	0	0	2	0	2	1	0	1	6	0	6
3	1	4	0	0	0	1	0	1	0	1	1	4	2	6
3	0	3	0	0	0	1	1	2	1	1	2	5	2	7
8	1	9	0	0	0	3	1	4	1	0	1	12	2	14
3	0	3	0	0	0	2	1	3	1	2	3	6	3	9
3	0	3	0	0	0	1	2	3	1	2	3	5	4	9
1	0	1	0	0	0	0	0	0	2	0	2	3	0	3
2	0	2	0	0	0	1	0	1	2	2	4	5	2	7
0	0	0	0	0	0	0	0	0	0	1	1	0	1	1

(b) Nightingale

Quarter Ending

30-Jun-13
30-Sep-13
31-Dec-13
31-Mar-14
30-Jun-14
30-Sep-14
31-Dec-14
31-Mar-15
30-Jun-15
30-Sep-15
31-Dec-15
31-Mar-16
30-Jun-16
30-Sep-16
31-Dec-16
31-Mar-17
30-Jun-17
30-Sep-17
31-Dec-17
31-Mar-18

<u>Godalming</u>			<u>Busbridge</u>			<u>Excepted Category</u>			<u>Non-Parishioners</u>			<u>Total</u>		
<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>
1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
0	1	1	0	0	0	0	0	0	0	0	0	0	1	1
3	1	4	0	0	0	0	0	0	1	1	2	4	2	6
1	0	1	0	0	0	1	0	1	0	0	0	2	0	2
3	0	3	0	0	0	0	0	0	0	0	0	3	0	3
0	3	3	0	0	0	0	0	0	0	0	0	0	3	3
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	2	3	0	0	0	1	0	1	0	0	0	2	2	4
1	1	2	0	0	0	0	0	0	0	2	2	1	3	4
0	0	0	0	0	0	1	0	0	0	0	0	1	0	1
0	3	3	0	0	0	0	0	0	0	0	0	0	3	3
3	0	3	0	0	0	0	0	0	0	0	0	3	0	3
0	1	1	0	0	0	0	0	0	0	1	1	0	2	2
1	1	2	0	0	0	0	0	0	0	0	0	1	1	2
1	1	2	0	0	0	1	0	1	0	0	0	2	1	3
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	0	1	0	0	0	1	0	1	0	0	0	2	0	2
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
1	0	1	0	0	0	0	0	0	0	1	1	1	1	2
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Total

Year Ending

31-Mar-08
31-Mar-09
31-Mar-10
31-Mar-11
31-Mar-12
31-Mar-13
31-Mar-14
31-Mar-15
31-Mar-16
31-Mar-17
31-Mar-18

<u>Godalming</u>			<u>Busbridge</u>			<u>Excepted Category</u>			<u>Non-Parishioners</u>			<u>Total</u>		
<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>	<u>Inhum-ations</u>	<u>Ashes</u>	<u>Total</u>
11	6	17	1	0	1	1	4	5	1	0	1	14	10	24
14	10	24	0	0	0	2	1	3	0	1	1	16	12	28
16	10	26	0	0	0	4	5	9	5	2	7	25	17	42
15	7	22	0	0	0	9	5	14	3	0	3	27	12	39
10	4	14	2	0	2	2	5	7	8	3	11	22	12	34
16	6	22	0	0	0	4	1	5	6	0	7	27	7	34
10	10	20	0	0	0	5	2	7	5	1	6	20	13	33
19	11	30	0	0	0	3	1	4	7	4	11	29	16	45
16	6	22	0	0	0	4	0	4	7	7	14	27	13	40
19	5	24	0	0	0	8	3	11	3	5	8	30	13	43
8	0	8	0	0	0	3	2	5	5	6	11	16	8	24

PLOTS SOLD

Quarter Ending

30-Jun-12
30-Sep-12
31-Dec-12
31-Mar-13
30-Jun-13
30-Sep-13
31-Dec-13
31-Mar-14
30-Jun-14
30-Sep-14
31-Dec-14
31-Mar-15
30-Jun-15
30-Sep-15
31-Dec-15
31-Mar-16
30-Jun-16
30-Sep-16
31-Dec-16
31-Mar-17
30-Jun-17
30-Sep-17
31-Dec-17
31-Mar-18

<u>Eash</u>	<u>Natural</u>	<u>N'gale</u>	<u>Total</u>	<u>Year End Total</u>
1	2	3	6	
4	2	5	11	
3	0	3	6	
6	1	1	8	31
1	0	5	6	
3	0	4	7	
4	1	5	10	
4	0	1	5	28
4	0	6	10	
3	0	2	5	
1	1	2	4	
6	0	9	15	34
5	0	3	8	
4	1	0	5	
4	0	1	5	
2	0	1	3	21
4	3	0	7	
2	2	0	4	
6	2	2	10	
1	2	0	3	24
3	2	3	8	
1	1	1	3	
5	1	1	7	
2	4	1	7	25

GODALMING JOINT BURIAL COMMITTEE

Disclosure by a Member¹ of a disclosable pecuniary interest or a non-pecuniary interest in a matter under consideration at a meeting (S.31 (4) Localism Act 2011 and the Codes of Conduct adopted by Godalming Town Council & Busbridge Parish Council).

As required by the Localism Act 2011 and the adopted Codes of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]² [a non-pecuniary interest]³ in the following matter:-

COMMITTEE:

DATE:

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest.

Agenda No.	Subject	Disclosable Pecuniary Interest	Non-Pecuniary Interest	Reason

Signed _____

Dated _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee

² A disclosable pecuniary interest is defined by the Relevant Authorities (Disclosable Pecuniary Interests) regulations 2012/1464 and relate to employment, office, trade, profession or vocation, sponsorship, contracts, beneficial interests in land, licences to occupy land, corporate tenancies and securities

³ A non-pecuniary interest is defined by Section 5 (4) of the Godalming Members' Code of Conduct.