

# GODALMING TOWN COUNCIL

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Bridge Street  
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Surrey GU7 1HT

28 April 2017

I HEREBY SUMMON YOU to attend the **AUDIT COMMITTEE** Meeting to be held in the Council Chamber, Municipal Buildings, Godalming on MONDAY, 8 MAY 2017 at 7.00 pm.

Andy Jeffery  
Acting Town Clerk

Committee Members: Councillor Thornton – Chairman  
Councillor Pinches – Vice Chairman  
Councillor Noyce  
Councillor Williams  
Councillor Purkiss

## AGENDA

### 1. MINUTES

To approve as a correct record the minutes of the meeting held on the 16 March 2017, a copy of which has been circulated previously.

### 2. APOLOGIES FOR ABSENCE

### 3. PETITIONS/STATEMENTS/QUESTIONS FROM MEMBERS OF THE PUBLIC

The Chairman to allow members of the public to ask questions, or make a statement or present a petition. This forum to be conducted in accordance with Standing Order 4.

### 4. 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.

### 5. WORK PROGRAMME

Members to consider the Committee's Work Programme and to note progress on the items therein (copy attached for the information of Members).

### 6. BANK RECONCILIATION

The Acting Responsible Finance Officer to table the current Bank Reconciliation for the information of Members.

Members to agree that the Chairman should sign the bank reconciliation tabled.

Members of the Public have the right to attend all meetings of the Town Council and its Committees and are welcome.

7. INTERNAL AUDITORS REPORT

Members to consider the report of an internal audit conducted on 26 April 2016 by the Council's Internal Auditor Mulberry & Co; the report will be circulated to Members as soon as it is received, but will be formally tabled at the meeting.

8. ANNUAL GOVERNANCE STATEMENT

The Annual Governance Statement is attached (not yet completed) for the information of Members and Members are required to consider the answers to the questions posed by the Statement and to make recommendations to Godalming Town Council as to how it should approach those questions.

9. ACCOUNTING STATEMENTS 2016/17

Members to consider the Town Council's Accounting Statements for the Financial Year Ended 31 March 2017 (copy of Section 2 of the Annual Return is attached for the information of Members).

10. FINANCIAL PROCEDURES

Members to consider the financial procedures for:

- Sales Invoices
- Receipts
- Payroll Overview

Based on the Acting Responsible Finance Officer's Schedule of Responsibilities (attached for the information of Members).

11. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held in the Council Chamber on Thursday, 27 July 2017 at 7.30pm or at the conclusion of the preceding Full Council meeting, whichever is later.

12. ANNOUNCEMENTS

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

## AUDIT COMMITTEE WORK PROGRAMME

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Internal Auditor's Report	RFO	16 March 2017	Received 16 March 2017	Bi-annual reports to be received. Audits normally conducted Nov and May of each year Onward recommendation to Full Council.	
External Auditor's Report	RFO	16 March 2017	Received 16 March 2017	Annual report to be received (Sept/Oct each year). Onward Recommendation to Full Council	
Asset Control	Cllr Nick Williams/RFO	2 June 2016	Conducted 2 June 2016 to be reviewed in 12 months	Annual review to be completed by June 2017	To be reviewed June 2017
Income Controls	Cllr Nick Pinches	2 June 2016	Conducted 2 June 2016	Review received 6 October 2016	To be reviewed June 2017
Payment Controls	Cllr Nick Pinches	2 June 2016	Conducted 2 June 2016	Review received 6 October 2016	To be reviewed June 2017
Payroll Controls	Cllr Nick Pinches	2 June 2016	Conducted 2 June 2016	Review received 6 October 2016	To be reviewed June 2017
Petty Cash	Cllr Nick Pinches	2 June 2016	Conducted 2 June 2016	Review received 6 October 2016	To be reviewed June 2017
Proper Book-keeping	Cllr Nick Pinches	2 June 2016	Conducted 2 June 2016 to be reviewed in 12 months	Annual review to be completed by June 2017	To be reviewed June 2017
Integrated Booking System	RFO		Added to work programme following 16 March 2017 meeting.	Taken to P&M on 6 April 2017 – approval given to proceed. RBS contacted and have arranged installation on 8 <sup>th</sup> & 9 <sup>th</sup> of May 2017.	

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Review of Ongoing Suppliers	Cllr Simon Thornton /Facilities Manager/TC	Ongoing	<p>As part of move to being web hosted, cost of providing IT Services was reviewed. Existing supplier provided best cost / benefit.</p> <p>Gas / Electricity suppliers' contract reviewed Sept 2016 – Broadwater changed Electricity Suppliers. GTC uses a broker to ensure it is made aware of the best available deal.</p> <p>BT telecommunications were reviewed January 2016. New contract at Broadwater resulted in savings. Further review of requirements for the Pepperpot is needed (currently has broadband and two phone lines).</p>	Ongoing task.	Review of Internal Audit providers required before 31 March 2018
VAT Controls	Cllr Simon Thornton	2 June 2016	Conducted 2 June 2016 to be reviewed in 12 months	Annual review to be completed by June 2017	To be reviewed June 2017
Bank Reconciliation	Cllr David Hunter/RFO	Ongoing	Latest Bank recs reviewed at each Meeting of Audit Committee	Chairman to review and sign at each meeting of the Audit Committee.	Ongoing
Financial Regulations	Simon Thornton	16 March 2017	Review of Financial Regulations completed at by this Committee 10 March 2016 and agreed by Full Council on 31 March 2016	Annual review required to be completed by 31 March 2018	
Procedures	Simon Thornton	Ongoing	<p>Financial procedures as updated agreed by this Committee on 6 October 2016</p> <p>Other key processes agreed by the Committee on 16 March 2017</p>	List of procedures completed.	<p>Financial Administrator to identify any missing financial procedures by 8 May 2017</p> <p>RFO to identify other key processes by 28 September 2017</p>

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Budgetary Controls	Simon Thornton	6 October 2016	Conducted 6 October 2016 to be reviewed in 12 months	Annual review to be completed by October 2017	To be reviewed October 2017
Risk Management					
Risk Assessment - Business Continuity	Cllr Nick Williams/TC/RFO	6 October 2016	Updated Business Continuity Plan considered & agreed on 5 October 2016	Annual review to be completed by October 2017	To be reviewed October 2017
Risk Assessment - Environmental	Cllr Ollie Purkiss/TC/RFO	16 March 2017	To be reviewed annually	Annual review to be completed by 15 March 2018	
Risk Assessment - Legal	Cllr Nick Williams/TC/RFO	16 March 2017	To be reviewed annually	Annual review to be completed by 15 March 2018	
Risk Assessment - Physical/Security	TC/RFO/Cllr Ollie Purkiss	16 March 2017	To be reviewed annually	Annual review to be completed by 15 March 2018	
Risk Assessment - Reputation	Cllr Julie Noyce/TC/RFO	16 March 2017	To be reviewed annually	Annual review to be completed by 15 March 2018	
Risk Assessment - Health & Safety	Cllr Simon Thornton /TC/RFO	16 March 2017	To be reviewed annually	Annual review to be completed by 15 March 2018	
Financial Risks	Cllr Simon Thornton /TC/RFO	6 October 2016	Conducted 6 October 2016 to be reviewed in 12 months	Annual review to be completed by October 2017	To be reviewed October 2017
Insurance	Town Clerk/RFO	16 March 2017	To be reviewed annually	On going	Waiting for response from Brokers regarding Godalming Museum insurance needs.
Management of Debt (particularly Bad Debt)	RFO	16 March 2017	To be reviewed annually	Annual review to be completed by 15 March 2018	

# Section 1 – Annual governance statement 2016/17

We acknowledge as the members of:

Enter name of  
smaller authority here:

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 2017, that:

	Agreed		'Yes' means that this smaller authority:	
	Yes	No*		
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			prepared its accounting statements in accordance with the Accounts and Audit Regulations.	
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 proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.			has only done what it has the legal power to do and has complied with proper practices in doing 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 gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.	
5. We carried out an assessment of the risks facing this smaller authority 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 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 this smaller authority.	
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 this smaller authority 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. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	NA	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 this smaller authority on:

and recorded as minute reference:

Signed by Chair at meeting where approval is given:

Clerk:

\*Note: Please provide explanations to the external auditor on a separate sheet for each 'No' response. Describe how this smaller authority will address the weaknesses identified.

8. ANNUAL GOVERNANCE STATEMENT

The Audit Committee to consider the Town Council's Annual Governance Statement for the Financial Year ended 31 March 2017 specifically considering the answers to the questions posed by the Annual Governance Statement. The proposed answers are shown below and are recommended to the Audit Committee.

	<b>Question</b> <i>Godalming Town Council</i>	<b>Recommended Answer</b>	<b>Evidence</b>
1	We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements	YES	Use RBS accounting software –officers have received training on the use of it. Increased the frequency of budget monitoring – detailed reports to each ordinary meeting of the Policy & Management Committee.
2	We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES	Adequate systems of internal control maintained as evidenced by the work programme of the Audit Committee as recorded in the minutes. By the introduction of new systems and control (e.g. extensive discussion around payments by direct credit; introduction of credit control policy; new more detailed documentation of processes including internal controls).  Assurances of Internal Audit reports  Performed a separate review of the effectiveness of the Council's systems of internal control as recorded in the minutes.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and proper practices that could have a significant financial effect on the ability of this smaller authority to conduct its business or on its finances.	YES	We employ competent staff and maintain an adequate budget for external professional advice augmented as required for specific additional advice (e.g additional expenditure on legal advice & valuation advice pertaining to The Square; on professional advice pertaining to staff

			grievance). With the new Council website now operational, we also now comply fully with the Transparency Code
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.	YES	Relevant notices displayed outside the Town Council offices as per the Accounts and Audit Regulations. In addition ad hoc queries during the year addressed fully.
5	We carried out an assessment of the risks facing this smaller authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES	Risk Assessments all available for inspection in the Council's offices and on-going programme of risk analysis as part of the Audit Committee's work programme. Identified the need for additional insurance cover for the Godalming Museum, should the transfer proceed.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES	Reports of both the internal and external auditors were received by the Audit committee on 16 March 2017. A further report from the Internal Auditor is on the agenda for this meeting.
7	We took appropriate action on all matters raised in reports from internal and external audit.	YES	Minutes Full Council 271-15 & 485-15
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this smaller authority and, where appropriate have included them in the accounting statements.	YES	Annual provision made in reserves for election expenses; ear marked reserves are used to provide for other potential commitments.
9	(For local council only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	N/A	This Council manages no trust funds.



# Section 2 – Accounting statements 2016/17 for

Enter name of smaller authority here:

GODALMING TOWN COUNCIL

	Year ending		Notes and guidance				
	31 March 2016 £	31 March 2017 £					
1. Balances brought forward	509726	336142	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. (+) Precept or Rates and Levies	457022	514242	Total amount of precept (or for IDBs, rates and levies) received or receivable in the year. Exclude any grants received.				
3. (+) Total other receipts	1060400	204590	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.				
4. (-) Staff costs	248753	245134	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	11289	45070	Total expenditure or payments of capital and interest made during the year on the smaller authority's borrowings (if any).				
6. (-) All other payments	1430964	433293	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	336142	331477	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)				
8. Total value of cash and short term investments	314166	341424	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – <b>To agree with bank reconciliation.</b>				
9. Total fixed assets plus long term investments and assets	1241182	1241182	This cell shows the value of all the property the authority owns. It is made up of its fixed assets and long-term investments.				
10. Total borrowings	836776	819552	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).				
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	<table border="1"> <tr> <td>Yes</td> <td>No</td> </tr> <tr> <td></td> <td>✓</td> </tr> </table>		Yes	No		✓	The Council acts as sole trustee for and is responsible for managing Trust funds or assets. N.B. The figures in the accounting statements above do not include any Trust transactions.
Yes	No						
	✓						

I certify that for the year ended 31 March 2017 the accounting statements in this annual return present fairly the financial position of this smaller authority and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE

Date

DD/MM/YYYY

I confirm that these accounting statements were approved by this smaller authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair at meeting where approval is given:

SIGNATURE

10. SCHEDULE OF FINANCIAL RESPONSIBILITIES (BOTH GTC AND JBC)

**Weekly**

Processing and payment of supplier invoices\*  
Arranging cheques or BACS payments, including authorisation by two councillors and entry into banking system  
Banking receipts of cash and cheques+  
Matching receipts against sale invoices raised\*  
Cashbook entries to be inputted to the accounting package+  
Review on line bank accounts to ensure that balances are monitored and in credit  
Undertake bank transfers where appropriate  
Enter sales and purchase invoices into accounting package+  
Arrange return of Damage Deposits where appropriate or journal lost deposit to revenue statement

**Monthly**

Process Payroll on Sage\*+  
Prepare Pension return statement for Surrey County Council and arrange payment\*  
Complete online PAYE / NIC submission to HM Revenue and Customs \*  
Prepare and post journal for salary payments\*  
Reconcile bank accounts for GTC and JBC  
Reconcile Petty Cash and post transactions to accounting package  
Reconcile Sales and Purchase Ledgers for GTC and JBC  
Complete all balance sheet reconciliations  
Prepare and post journal for Income in Advance to revenue statement  
Transfers to / from Earmarked reserves where agreed  
Complete budget monitoring to ensure on track against budget  
Credit control  
Print and post out customer Sales Statements  
Backup of accounts for JBC, GTC and Sage payroll  
Invoice Peppercot customers+

**Quarterly**

VAT reconciliation for both GTC and JBC and on line submissions  
Grant aid payments  
Preparation and submission of monitoring reports to Policy and Management

**Ad Hoc**

Invoicing for regular users of the community centres (Currently manually done by WNC and BWP Centre Managers – soon to be done by Acting RFO through automatic uplink)+  
Update Council Website's financial information section

**Annually**

Complete Final and Statutory Accounts for audit  
Liaise with Internal Auditor to conduct interim and final audits.  
Completion and Submission of Annual External Audit by statutory deadline  
Report Auditor findings and ensure Council address any issues identified  
Preparation and submission of draft Revised estimates and budget to Policy and management for discussion  
Finalise revised estimates and budget setting including calculation and recommendation for the Annual Precept.  
Annual Review of insurances/policy with Insurance broker  
P60 calculation and distribution to all staff by statutory deadline  
Annual Reconciliation and return submission for Pension to Surrey County Council

Journal Grant Aid in Kind

Prepare financial information for Annual Town Meeting

Annual review of bad and doubtful debts with recommendations for write offs (if required).

### **Committees**

Prepare schedule of payments and receipts for every GTC Policy and Management meeting\*

Prepare schedule of payments and receipts for every JBC meeting\*

Preparation of any financial items for discussion at Policy and Management

Preparation of agenda for Audit Committee including reviewing and updating Work programme and bank reconciliations for signature

Review of financial and standing orders

Minutes for Audit Committee

\*Detailed process written and has been reviewed by Audit Committee

+Detailed process written and on this agenda to be reviewed

10a. PAYROLL

All GTC staff should be paid via the GTC payroll. There are no staff employed directly through the Joint Burial committee. All GTC staff are expected to work on behalf of JBC where appropriate. There is no JBC Payroll. JBC pays GTC an annual administration fee which includes a nominal amount for staffing.

All payroll records are confidential and the data should be treated as such. Any overtime or additional hours must be recorded and signed off by the appropriate senior officer as taking place and a true record. There should be a contract of employment in existence for all staff stating the number of hours worked and the annual salary. The contract is kept by the Town Clerk under lock and key – relevant payroll details are shared with the Acting RFO as required. There should be an agreement for any helpers with the festivals who are paid on behalf of the Town Council for the hours they have been asked to work.

All tax codes should be advised by HMRC. Where no information exists staff should be put an emergency tax code until advised by the tax office as to the correct code to be used. The tax office are very lax at this and therefore it may be necessary to ring the tax area and request a code and a record kept of this conversation.

It is essential to know whether the employee is a member of the local government pension fund (in the case of GTC –Surrey CC) or contribute to any other scheme. If they are not a member of a scheme and meet the qualifying criteria, they must be automatically enrolled in the Council's pension scheme. This is a statutory obligation of the employer. The member of staff in question can chose to come out of the scheme but must complete all the necessary forms to do so.

It is also essential to have any other information pertinent to the relevant members of staff prior to processing the payroll. This should include sickness maternity/paternity leave, unpaid leave, additional hours worked and any other deductions that may be relevant. Staff are eligible to be a member of Unison and to have their subscription deducted from their salary. Checks should be made to discover whether staff have student loans or any other payments that must be deducted from their salary.

The payroll is calculated monthly via SAGE 50 PAYROLL a computer-based payroll package and upgraded annually to meet current legislation.

For detailed instructions on how to complete payroll, see the relevant processes.

10b. RECEIPTS

All money received is banked as soon as practicable – usually a minimum of once a week. As the office is small it is not always possible to leave the office unmanned to go to the bank. Receipts are prepared for banking as received.

The bank needs to be local as at various times throughout the year large sums of cash are received and this needs to be banked by hand not sent through the post. The amount of cash received in the office is diminishing as customers are encouraged to use BACS or cheques.

All cheques and cash received are retained in a locked drawer/safe at all times.

Receipts are received:

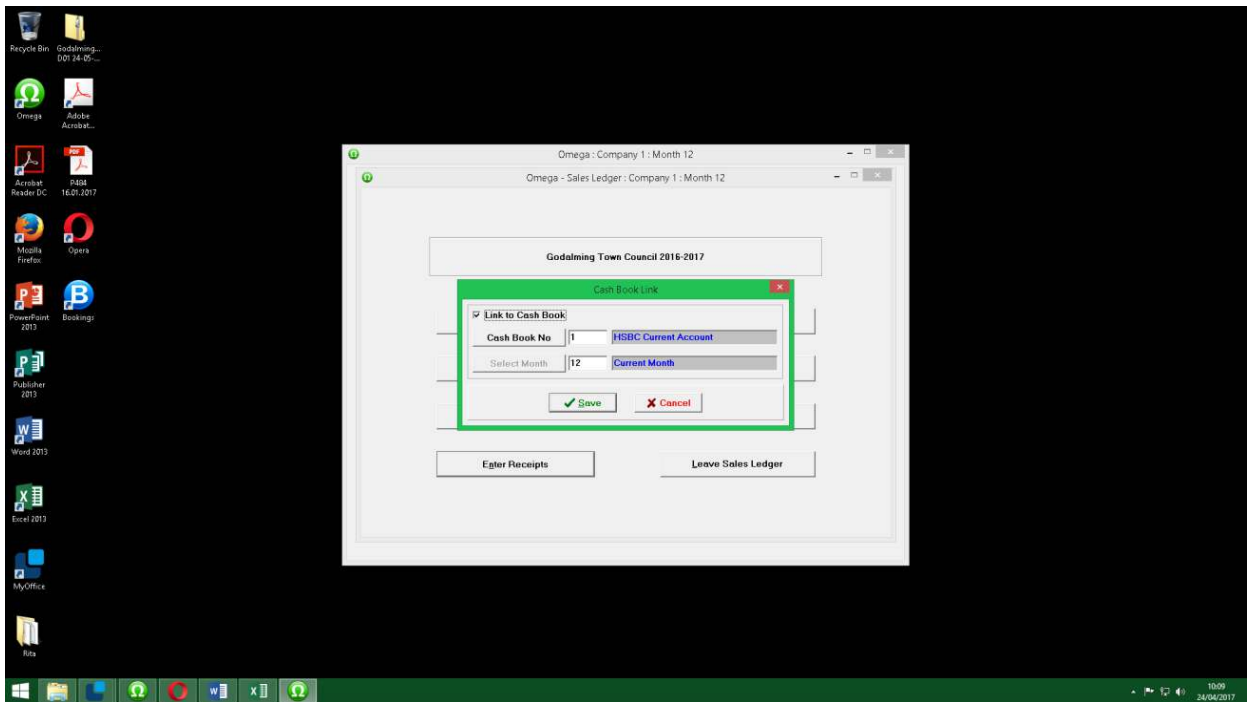
1. by post if it is a cheque;
2. in person if it is cash and/ or cheque; or
3. directly into the bank account by direct debit or standing order

Sales Ledger Receipts

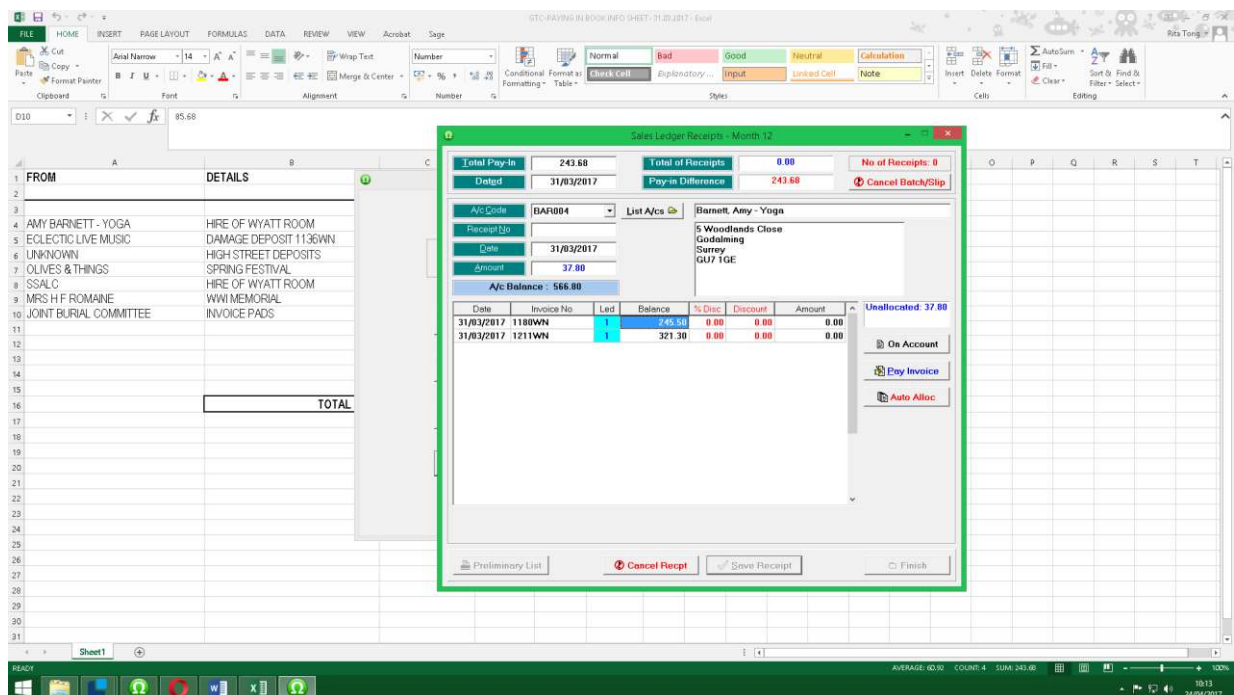
1. Cheque/Cash is entered onto Paying In spreadsheet, noting – payee, description of receipt, invoice number or nominal code, amount and date to be banked (to enable it to be traced to bank statement at a later point). Any remittances or other relevant paperwork should be attached to printed copy of spreadsheet which is then filed in Paying In folder.

FROM	DETAILS	INVOICE NUMBER	AMOUNT	PAYMENT METHOD	DATE BANKED
AMY BARNETT - YOGA	HIRE OF WYATT ROOM	1095WIN	37.60	CHQ	31.03.2017
ELECTIC LIVE MUSIC	DAMAGE DEPOSIT 1136WIN	NOM 530	30.00	CHQ	31.03.2017
UNKNOWN	HIGH STREET DEPOSITS	NOM 540	15.00	CSH	31.03.2017
OLIVES & THINGS	SPRING FESTIVAL	2017-27	95.00	CHQ	31.03.2017
SSALC	HIRE OF WYATT ROOM	1164WIN	25.20	CHQ	31.03.2017
MRS H F ROMAINE	WWII MEMORIAL	NOM 1304-102	20.00	CHQ	31.03.2017
JOINT BURIAL COMMITTEE	INVOICE PADS	3479GTC	85.68	CHQ	31.03.2017
<b>TOTAL PAID</b>			<b>308.68</b>		

2. The list is then transferred to the relevant paying-in book and banked at least once a week.
3. Once banked, the receipt is entered into the financial package – Sales Ledger/Enter Receipts. Ensure to select the correct bank account that the receipt relates to – usually HSBC Current Account.



4. Enter in the amount banked (that relates to the Sales Ledger – see separate process for non-invoiced receipts) and date of banking. Enter in Debtor Account Code (this is noted on the bottom of the invoice) and amount of receipt for that debtor.

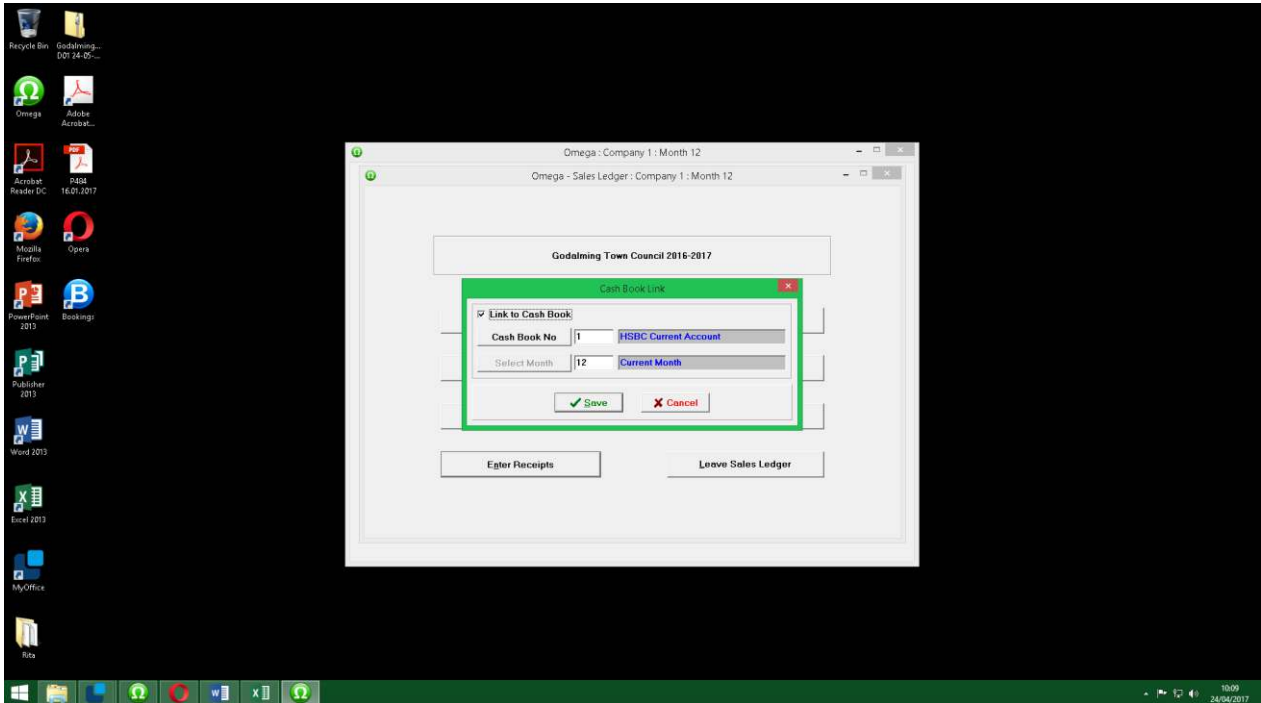


5. Select invoice receipt relates to and click on 'Pay Invoice'. If no invoices are on their account, select 'On Account'. Then click on 'Save Receipt'.
6. Repeat until all relevant receipts have been entered. Post batch.
7. For receipts that have been paid directly into our bank account that relate to the Sales Ledger, start process at Step 3.
8. Stamp invoice as paid, noting whether paid by cash, cheque or BACS and date banked.

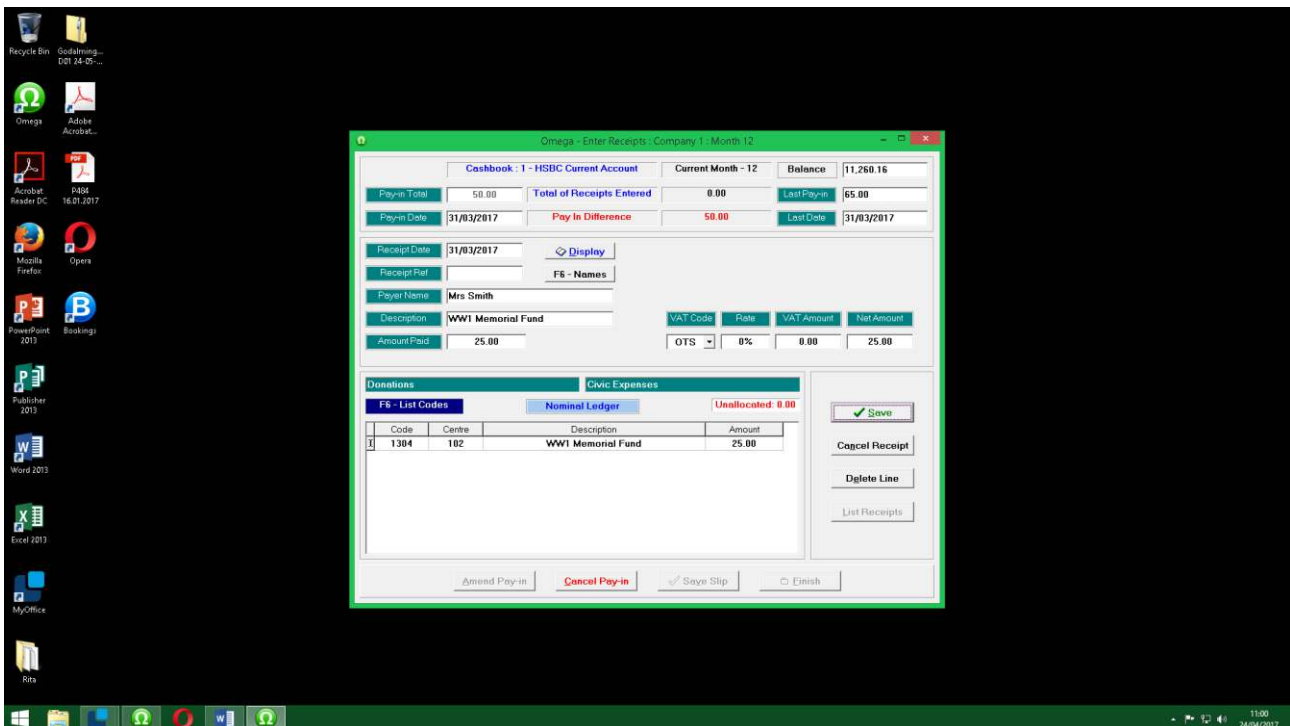


## Non Sales Ledger Receipts

1. From time to time, receipts are received that do not directly relate to an invoice – e.g. donations and damage deposits.
2. To record these receipts in the financial package, click Cashbook/Enter Receipts. Ensure to select the correct bank account that the receipt relates to – usually HSBC Current Account.



3. Enter in the total amount banked and date of banking. Then proceed to enter individual receipts – noting payee, description, amount, VAT code and nominal code.



4. Repeat until all individual receipts for the batch have been entered then save slip.

## 10c. INVOICING

Currently, invoicing is done by the following people:

- Cemeteries Manager – JBC sales on Pink invoice pads (JBC)
- Wilfrid Noyce Centre Manager – Sales on Yellow invoice pad (WN)
- Broadwater Park Centre Manager – Sales on Blue invoice pad (BW)
- Facilities Manager – Allotments separately generated
- Projects Coordinator – Festivals separately generated
- Financial Administrator – Pepperpot sales on Green pad (GTC)
- Financial Administrator – ad hoc invoices on Green pad (GTC)

### Community Centres

Invoicing for our Community Centres is based on entries in the booking diary. The booking diary notes the customer, date of booking and times of booking (and any other relevant information). These details are manually transferred onto the invoice pad and charged at the relevant rate from the agreed Scale of Charges and VAT added to them at the standard rate.

All invoice pads are in triplicate. The pads are numbered and should be used in numerical order. (If the invoice needs to be cancelled for any reason please cross through the top copy and pass all three copies to Financial Administrator.) The top copy of the invoice should be sent to the customer, the two duplicates to be retained by the office - one by the person raising the invoice and the second to be given to the Financial Administrator so that the details can be entered into the accounting system. These copies need to be passed through promptly to ensure the accounts remains as accurate and as up to date as possible.

Once an invoice is raised, the number of the invoice should be recorded on the diary entry to provide an audit trail.

### Festivals

This is done by the Projects Coordinator for the two festivals run by the Council (Spring and Christmas) – details to be confirmed.

### Allotments

This is done by the Facilities Manager once a year – details to be confirmed.

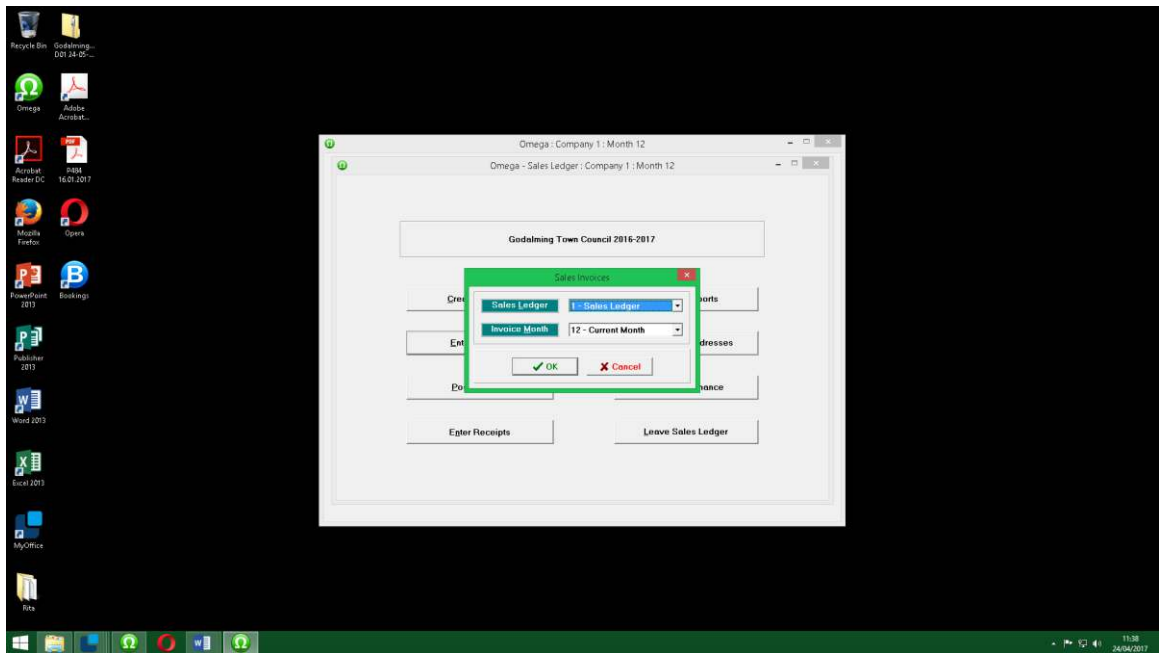
### Sales Ledger

No unauthorised staff should enter items in the sales ledger without suitable understanding of accounting and the required level of training needed to operate the RBS package. The sales ledger is the area in accounts where the records are maintained for all sales made and recorded against the relevant customer.

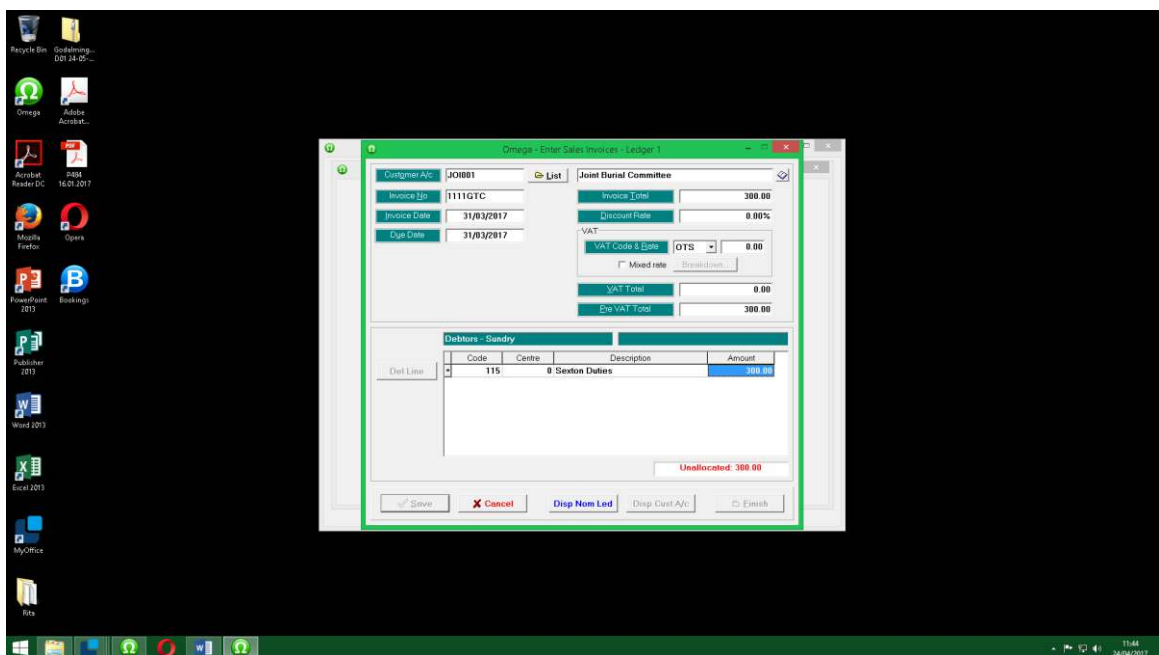
All invoices raised should be posted to the sales ledger against the relevant customer's account as a debtor and the income and VAT allocated as appropriate.

1. To enter into the financial package, click on Sales Ledger / Enter Invoices / OK

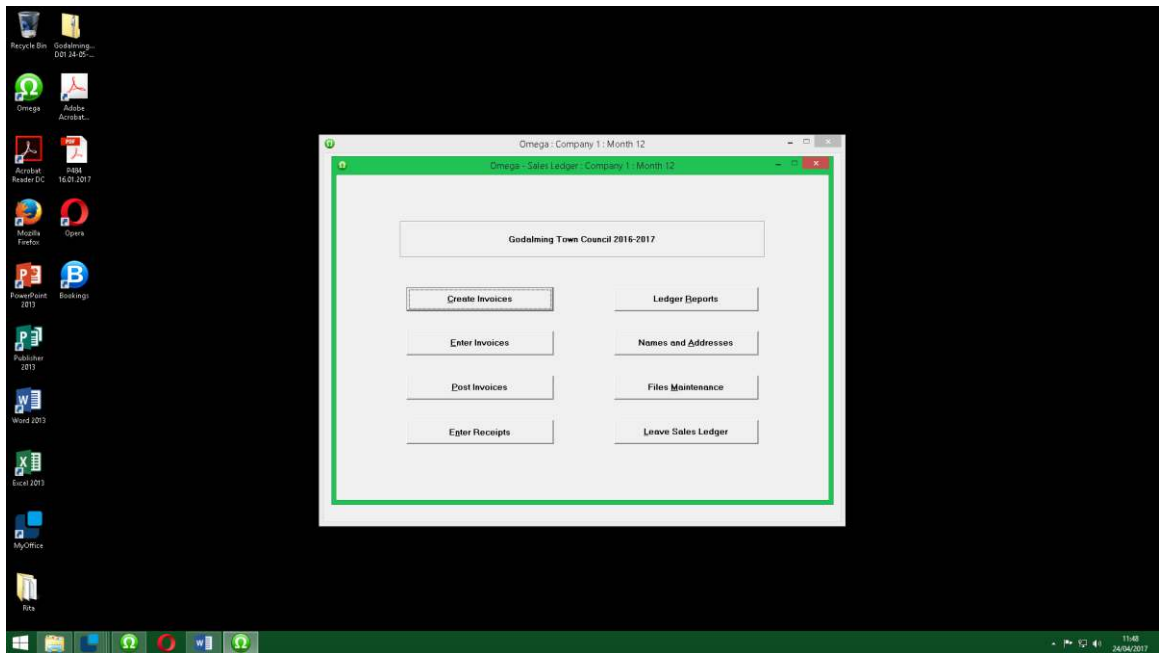




2. Enter correct Customer Account (use List if account code not known), invoice number, date of invoice, invoice total, VAT code, nominal code and description.



3. Once all individual invoices have been entered, press 'Finish'. Then click 'Post Invoices' to enter batch into the system. Save Sales Daybook on W: Rita/Computer report/ [relevant financial year]/Sales Daybook



## GODALMING TOWN COUNCIL

Disclosure by a Member<sup>1</sup> 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 adopted Godalming Members' Code of Conduct).

As required by the Localism Act 2011 and the adopted Godalming Members' Code of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]<sup>2</sup> [a non-pecuniary interest]<sup>3</sup> 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** \_\_\_\_\_

<sup>1</sup> "Member" includes co-opted member, member of a committee, joint committee or sub-committee

<sup>2</sup> 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

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