

**MINUTES AND REPORT OF THE MEETING OF
GODALMING JOINT BURIAL COMMITTEE
HELD ON 21 MARCH 2013**

- * Councillor Wilson – Chairman
- 0 Councillor A Bott – Vice Chairman
- * Councillor Thomson
- * Councillor Lister
- * Councillor Wheatley
- * Councillor Noyce
- * Councillor Long (Busbridge Parish Council)
- * Councillor Westwood (Busbridge Parish Council)

* Present # Absent & No Apology Received 0 Apology for Absence L Late

34. MINUTES

The Minutes of the meeting held on the 22 November 2012, having been previously circulated, were signed by the Chairman as a true record.

35. APOLOGIES FOR ABSENCE

Apologies for absence were received and approved.

36. DISCLOSABLE PECUNIARY INTERESTS AND NON-PECUNIARY INTERESTS

Members made no declarations of interest in relation to any item on the agenda for this meeting, which is required to be disclosed by the Localism Act 2011 and the Godalming Members' Code of Conduct.

37. ACCOUNTS PAID SINCE LAST MEETING

The Finance Officer reported payments totalling £86,834.84 since the last meeting.

Cash balances held at 28 February 2013

Current Account	£36,227.31
Business Premium Account	£61,356.59

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

Members agreed that the Chairman should sign the schedule of accounts paid.

38. INTERNAL AUDIT REVIEW, AUDIT WORKPLAN AND LETTER OF ENGAGEMENT

Members received and considered the report of the interim Internal Audit, conducted on 27 November 2012, by Mark Mulberry. Members also received, considered and approved the Internal Audit Workplan for the year 2013/14 (copy of the audit report and workplan attached to the record minutes).

Members further noted that the Chairman of the Policy & Management Committee signed the Letter of Engagement for the ensuing year on behalf of both Godalming Town Council and the Godalming Joint Burial Committee (copy of the signed Letter of Engagement attached to record minutes).

39. AUDIT SUB-COMMITTEE REPORT INCLUDING REVIEW OF THE EFFECTIVENESS OF THE SYSTEMS OF AUDIT

Members received the written report and recommendations from the Chairman of the Audit Sub-Committee following the meeting of the Sub-Committee held on 7 March 2013 (copy attached to record minutes).

Members further received the recommendations from the Audit Sub-Committee relating to the review of the effectiveness of the systems of audit.

In accordance with the Accounts and Audit (England) Regulations 2011 all bodies are required to undertake a review of the effectiveness of the systems of control annually by 31 March each year. Members noted the Audit Sub-Committee's recommendation that this Committee was undertaking an initial review so as to be able to recommend the review undertaken to Full Council. Members agreed that the Audit Sub-Committee's work programme (Minute 378-12 refers) dealt adequately with the internal systems of control and agreed to address specifically the question of the effectiveness of audit.

Members agreed the following responses to the questions posed.

The five areas that must be covered are:

- Scope of Internal Audit

Q: Has the scope of the internal audit been discussed with the Internal Auditor to ensure that all the relevant risks are covered?

R: The scope of the internal audit had been discussed with the Internal Auditor in order to ensure that all the relevant risks were covered

- Independence

Q: Is the Internal Auditor sufficiently independent, objective and unbiased?

R: the Internal Auditor was sufficiently independent, objective and unbiased evidenced by the fact that Mulberry & Co was an external accountancy firm trading independently. Mulberry & Co had a particular specialism in Town and Parish Councils. Members noted that it was good practice to change the Internal Auditor every 6-10 years and that Mulberry & Co was about to start its fifth year as the Council's Internal Auditor.

- Competence

Q: Does the Internal Auditor have sufficient knowledge to be able to carry out the audit?

R: the Internal Auditor had sufficient knowledge to be able to carry out the audit as demonstrated by the fact that Mark Mulberry (the Internal Auditor) was a Chartered Certified Accountant and Registered Auditor

- Relationships

Q: Are the relevant responsibilities of Members, Clerk and RFO clearly defined?

R: the relevant responsibilities of Members, Clerk, RFO were clearly defined in the job descriptions for the Clerk and the RFO and the terms of reference of the Audit Sub-Committee.

- Audit Planning & Reporting

Q: Is the body aware of a timetable of when the internal and external audits will take place and when the reports from these will be expected?

R: the Committee was made aware of the timetable of when the internal and external audits would take place and when the reports from these would be expected. The next Internal Audit was to be conducted in May 2013 and reported to the next Audit Sub-Committee at a meeting to be held on 13 June 2013; the Sub-Committee's observations would then accompany the Internal Audit Report to the Joint Burial Committee on 27 June 2013. The Joint Burial Committee would also consider its annual return at its meeting on the 27 June 2013. The annual return was to be sent to the External Auditor in July 2013 and the expectation was that it should be received back by 30 September 2013. The annual return would be considered at the next scheduled meeting of the Joint Burial Committee following receipt of the Annual Return from the External Auditor.

Internal Audit Process

Similarly, Committee agreed the following responses to the questions posed:

Q: Is the work of the Internal Audit reviewed regularly?

R: the work of the Internal Auditor was reviewed regularly; initially by officers, then in detail by the Audit Sub-Committee. Findings and recommendations of the Audit Sub-Committee were reported to the Joint Burial Committee.

Q: Are the reports on the work of the Internal Auditor presented to the committee?

R: the reports on the work of the Internal Auditor were presented to the Joint Burial Committee; the most recent having been reported on 28 June 2012 (Minute No 7-12 refers).

Q: Are the reviews and risk assessments undertaken from the Work Programme by the Audit Sub Committee on behalf of the Joint Burial Committee reported to the committee?

R: the reviews and risk assessments undertaken from the Work Programme by the Audit Sub-Committee on behalf of the Godalming Joint Burial Committee were reported to the Joint Burial Committee on 28 June 2012 (Minute No. 6-12 refers).

Q: Are the annual reports from the Internal Auditor presented to the committee?

R: the Annual reports from the Internal Auditor were presented to the Policy & Management Committee and noted that the last Annual Report was received on 28 June 2012.

External Audit Process

The Committee agreed the following answers to the questions posed:

Q: Are the annual reports from the External Auditor presented to the committee?

R: The Annual Reports from the External Auditor relating to the Joint Burial Committee were presented to the Joint Burial Committee; the report being received at the Joint Burial Committee on the 22 November 2012 (Minute No. 26-12 refers).

Q: Does the committee ensure that recommendations from the External Auditor are implemented?

R: If there were recommendations from the External Auditor then Members would ensure they were implemented.

Members further noted that:

Mark Mulberry of Mulberry & Co was appointed as the Internal Auditor for Godalming Town Council and Godalming Joint Burial Committee for the financial year 2011/2012 and following a successful outcome had been reappointed for the current year.

BDO Stoy Hayward had been and continues to be the External Auditor for Godalming Town Council and Godalming Joint Burial Committee.

Characteristics of the Review

The Committee agreed the following answers to the questions posed:

Q: Can it be Seen as a Catalyst for Change?

R: Evidence Work Programme and Reviews undertaken to assess Risk and the areas that were developed from these reviews

Q: Does it Add Value?

R: The follow up actions that were taken from the work programme to make improvements to enhance our services.

Q: Is it Forward Looking?

R: Identifies risks and incorporates them into the Work Programme which was reviewed and updated at each meeting of the Audit Sub-Committee to ensure it was forward looking and meeting events.

Q: Is it Challenging?

R: It had created its own Work Programme identifying areas and risks over and above the norm that were considered to need to be reviewed on a regular basis to ensure compliance and to allow Members to take ownership of the risks and how they were managed to meet best practice.

Q: Are the right resources available for Internal audit to complete its work?

R: Good communication lines exist.

40. BURIAL STATISTICS

The Committee noted the burial statistics for the previous quarter and for the previous twelve months ending 31 December, which had previously been circulated (copy attached to record minutes).

41. EASHING CEMETERY CHAPEL – RENOVATION

Members noted that the majority of the works for the restoration of the Chapel and the installation of the accessible WC are now complete.

The cost to date for the main contract was £51,538.95 of which £2,579.20 is held as retention money. Additionally, £720 was spent prior to the start of work in clearing accumulated waste from within the buildings and the removal of asbestos contaminated spoil discovered during the installation of the septic tank cost £1,211.16.

Members further noted that the heavy snowfall and driving rain over the Christmas period caused seepage into the chapel through damaged roof soakers abutting the roof parapet. The soakers have been repaired and the plaster slowly dried to prevent cracking. The feature wall will need some repainting before the re-dedication service negotiations are proceeding to establish the liability for this extra work. On advice of the surveyor and in consultation with the Chairman, the external painting of the soffit boards, painting of the covered way roof and the repair of the archway timbers, along with gutter replacement was removed from the primary contract and managed as part of the routine repair and maintenance programme which realised a saving in the region of £2,500 - £3,300.

Members also noted that the extreme cold weather experienced during the renovation works meant that electrical dryers were required to allow the lime plaster to set, this resulted in much higher electrical consumption than would normally be experienced or budgeted for at the chapel, it was anticipated that the cost of electricity used during the restoration works will be approximately £1,400

42. EASHING CEMETERY CHAPEL – RE-DEDICATION

Members noted that Eashing Chapel will be re-dedicated by the Bishop of Guildford the Rt Rev Christopher Hill on 15 April 2013 with a small reception to be held after the re-dedication. Places were limited to 50 people including Members and Officiates, invitations were sent to the clergy of Churches Together in Godalming & District, local funeral directors and via the March edition of Round & About members of the public were invited to request an invitation.

43. GROUNDS MAINTENANCE

Members noted the grounds maintenance works programme.

44. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place on Thursday, 27 June 2013 at 5.00pm at Eashing Cemetery and thereafter in the Council Chamber.

45. ANNOUNCEMENTS

There were no announcements

THE COMMITTEE RESOLVED TO EXCLUDE THE PUBLIC AND PRESS FROM THE MEETING AT THIS POINT PRIOR TO CONSIDERATION OF THE FOLLOWING ITEM BY REASON OF THE CONFIDENTIAL NATURE OF THE BUSINESS TO BE TRANSACTED IE. COMMERCIALY SENSITIVE MATTERS.

46. REPORT – FUTURE CEMETERY PROVISION

Members received a commercial-in-confidence report regarding future cemetery provision and agreed the parameters under which officers should proceed to investigate the matter further.

47. LETTER TO NEIGHBOURING AUTHORITY

Members consider a draft letter (copy attached to the record minutes) and agreed that it should be sent to Guildford Borough Council.

TO: ALL MEMBERS OF THE GODALMING JOINT BURIAL COMMITTEE