

**MINUTES AND REPORT OF THE MEETING OF
GODALMING JOINT BURIAL COMMITTEE
HELD ON 26 MARCH 2015**

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

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

37. MINUTES

The Minutes of the meeting held on the 20 November 2014, having been previously circulated, were signed by the Chairman as a true record.

38. APOLOGIES FOR ABSENCE

Apologies for absence were received and approved.

39. 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.

40. ACCOUNTS PAID SINCE LAST MEETING

The Finance Officer reported payments totalling £12,493.63 since 20 November 2014.

Cash balances held at 26 March 2015

Current Account	£39,392.90
Business Deposit Account	£156,794.49

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.

41. INTERNAL AUDIT

Members noted that the interim Internal Audit, conducted by Mark Mulberry of Mulberry & Co took place on 19 November 2014 and considered the detail of the Internal Auditor's report.

Members noted that the recommendations related to financial systems and were therefore of relevance to the Joint Burial Committee as well as Godalming Town Council and accepted the Clerk's oral report that each recommendation had been actioned.

42. REPORT OF THE AUDIT COMMITTEE OF GODALMING TOWN COUNCIL

Members received and noted the written report of the Godalming Town Council's Audit Committee (report attached to the record minutes).

43. REVIEW OF THE EFFECTIVENESS OF INTERNAL CONTROL

Members considered a report from the Clerk and noted that it has been the practice of this Committee to undertake a review of the effectiveness of internal control by 31 March each year and that the Committee will undertake two formal reviews which together make up the "review of the effectiveness of systems of internal control". The first of these is this report. The second will take place on 18 June 2015 when the Committee reviews the annual governance statement alongside the statement of accounts.

Members agreed that the review is informed by the work of the Godalming Town Council Audit Committee which Committee's report was presented above (Minute 42-14 refers). Members agreed that the Audit Committee's work programme deals adequately with the internal systems of control for the JBC.

Members were further asked to address specifically the question of the effectiveness of audit and did that by considering the questions and agreeing the responses as shown below:

- **Scope of Audit**

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

- The scope of the internal audit had been discussed with the Internal Auditor in order to ensure that all the relevant risks were covered and all Members have received a copy of the agreed Internal Audit Plan presented to this Committee on 27 March 2014;

- **Independence**

Is the Internal Auditor sufficiently independent, objective and unbiased?

- The Internal Auditor is sufficiently independent, objective and unbiased evidenced by the fact that Mulberry & Co is an external accountancy firm trading independently. Mulberry & Co had a particular specialism in Town and Parish Councils. Members to note that it is good practice to change the Internal Auditor every 6-10 years and that Mulberry & Co is in its sixth year as the Committee's Internal Auditor;

- **Competence**

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

- The Internal Auditor has sufficient knowledge to be able to carry out the audit as demonstrated by the fact that Mark Mulberry (the Internal Auditor) is a Chartered Certified Accountant and Registered Auditor;

- **Relationships**

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

- The relevant responsibilities of Members, Clerk, RFO are clearly defined in the job description for the Clerk/RFO and the terms of reference of the Audit Committee. There are also clear definitions of responsibility in Financial Regulations. In the last year there has been specific and detailed consideration of these issue consequent upon the

retirement of the RFO and the resumption of the RFO role by the Town Clerk; new Financial Regulations have been considered and adopted;

- **Audit Planning & Reporting**

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?

- The Committee is made aware of the timetable of when the internal and external audits will take place and when the reports from these would be expected. The next Internal audit is to be conducted on 30 April 2015 and will reported to the Joint Burial Committee at a meeting to be held on 18 June 2015; at which meeting the Committee should formally agree the annual return including the statement of accounts and the annual governance statement. The annual return is to be sent to the External Auditor in July 2015 and the expectation is that it should be received back by 30 September 2015. The annual return will be considered at the next scheduled meeting following its receipt from the External Auditor.

Internal Audit Process

Members further considered the following questions and agreed the responses with regard to internal audit arrangements.

Is the work of the Internal Audit reviewed regularly?

- The work of the Internal Auditor is reviewed regularly; initially by officers, then in detail by the Audit Committee. Findings and recommendations of the Audit Committee are reported to the JBC;

Are the reports on the work of the Internal Auditor presented to the Committee?

- The reports on the work of the Internal Auditor are presented to the Committee; the most recent having been reported above (Minute 41-14 refers);

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

- The reviews and risk assessments undertaken from the Work Programme by the Audit Committee on behalf of the Godalming Joint Burial Committee were reported to the JBC on 26 June 2014 (JBC Minute No. 8-14 refers) and above (Minute 42-14 refers).

Are the annual reports from the Internal Auditor presented to the Committee?

- The Annual Reports from the Internal Auditor are presented this Committee; the last Annual report was received on 26 June 2014.

External Audit Process

Members further considered the following questions and agreed the responses with regard to external audit arrangements.

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

- the Annual Reports from the External Auditor relating to the Joint Burial Committee, the most recent being received at the Committee's meeting on 20 November 2014 (Minute 30-14 refers);

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

- If there are recommendations from the External Auditor then Members ensure that they are implemented. There were no recommendations in 2014 in respect of the Godalming Joint Burial Committee.

Mark Mulberry of Mulberry & Co was first appointed as the Internal Auditor in 2010/2011 and has been reappointed for the current year.

BDO has been and continues to be the External Auditor for the Godalming Joint Burial Committee. BDO is appointed by the Audit Commission. The details of how external audit arrangements are to change for the Godalming Joint Burial Committee were considered at this meeting and minuted below (Minute 44-14 refers).

Characteristics of the Review

Finally Members considered the following questions and agreed the responses about the overall characteristics of this review.

Can it be seen as a Catalyst for Change?

Yes, the evidence being the Audit Committee's Work Programme and the reviews undertaken to assess risk and the areas that are developed from these reviews

Does it Add Value?

Yes, value is provided by the follow up actions that are taken from the work programme to make improvements to enhance our services and reduce risk.

Is it Forward Looking?

Yes, the review identifies risks and incorporates them into the Audit Committee's Work Programme which is reviewed and updated at each meeting of the Committee to ensure it is forward looking and meeting events e.g. consideration of the new role of Finance Administrator

Is it Challenging?

Yes, the Audit Committee has created its own Work Programme identifying areas and risks over and above the norm that are considered and are reviewed on a regular basis to ensure compliance and to allow Members to take ownership of the risks and how they are managed to meet best practice.

Are the right resources available for the Internal Auditor to complete its work?

Sufficient budget exists to meet internal audit fees (and addition professional fees budget and/or reserves should unexpected circumstances demand more internal audit input). Good communication lines exist between the Internal Auditor and the council's officers and contracted staff.

44. ACCOUNTS AND AUDIT ARRANGEMENTS FOR JOINT COMMITTEE FROM 2015/16 – GODALMING JOINT BURIAL COMMITTEE

Members considered a letter from the Audit Commission about audit arrangements for the Godalming Joint Burial Committee effective from 2015/16 and noted that after completion of the audit of the current financial year the Joint Burial Committee will be externally audited as

part of the audit of the constituent authorities i.e. as part of the audit of Godalming Town Council.

45. BURIAL STATISTICS

Members noted the statistics for the previous quarter and for the twelve months ending 31 March 2015 (attached to the record minutes). Members also noted that an average of 36 interments per annum have been recorded over the previous 15 years, making the 45 interments recorded in 2014/15 the highest number over that period. Although the average has been increasing year on year, the previous 12 months has seen a marked increase in plots for cremated remains sold at Nightingale Cemetery.

Members wished to thank the Clerk and her staff for the excellent service provided to the Joint Burial Committee over the period of this administration which is best demonstrated in the many positive comments received and the increase in those who are opting to use Godalming's cemeteries.

The Cemeteries Manager thanked the committee for their kind words and highlighted that a continuation of the upward trend in usage of Godalming Cemeteries may require consideration of the current staffing arrangements. Members agreed that this should be noted for future consideration.

46. ROOF REPAIR – NIGHTINGALE CEMETERY CHAPEL BUILDINGS – BATS

Members were informed that following reported water ingress into the Nightingale Chapel buildings and initial investigations by cemetery staff the Chairman of this committee agreed that Godalming Town Council Surveyors be appointed to investigate the condition of the main chapel building roof.

Initial findings indicated that there was evidence of timber saturation leading to a requirement to replace/repair some of the roof timbers. Investigations also show that the existing roof tiles are at the end of useful life and as such the chapels require re-roofing.

The surveyors were instructed to work up a proposal for consideration by this committee in order that a tender process could be undertaken. However, whilst working in the roof void of the chapel buildings, evidence of the possibility of bats being present or roosting was discovered. Therefore, as prescribed by law, work in the roof void ceased and accredited bat surveyors were appointed to conduct an initial survey.

Members were informed that further surveys would be required and were scheduled for the 8 May and 11 June 2015. If it was determined that the chapel was being used by bats a report and mitigation statement to support the required works would have to be submitted to Natural England for approval. Once approved, the mitigation and work plan would be valid for two years. If however, the surveys determined that the current evidence was of an historic nature and that bats were not using the roof space then works could continue in the normal manner.

In the meantime, arrangements were being made for work, under supervision, to be conducted in order to carryout temporary repairs to make the building water tight. Members agreed that the Surveyors should continue to work with bat surveyors in order to achieve a working solution that will allow this committee to consider tender options for the required re-roofing of Nightingale Chapel. It was further agreed that the decision whether to proceed with the works either in 2015 or 2016 be confirmed at the next meeting of this committee.

47. EASHING LODGE HOUSE

Members noted that the current tenant of Eashing Cemetery Lodge had given notice to quit. As such, the Clerk had instructed the JBC's appointed letting agents to find new tenants and conduct the required checks and controls.

Members agreed that the opportunity to re-decorate the Lodge House during the vacant period between tenants should be taken. As such, Members authorised the Clerk, having obtained the appropriate number of quotes, to appoint the contractor who submits the lowest price who is also able to conduct the work in the required timescale.

48. LETTER FROM THE CLERK TO BUSBRIDGE PARISH COUNCIL

Members considered a letter, addressed to the Committee, from the Clerk to Busbridge Parish Council (attached to the record minutes). Members felt that confusion regarding the joint funding calculation may have arisen due to the recent changes in the method of setting the tax base and that the Clerk of this committee should write to Busbridge Parish Council setting out the basis of the calculation. It was further agreed that in order assist Busbridge Parish Council the Clerk should write again in November to advise when the new tax base figures are likely to be available to enable the JBC calculation to be made.

49. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place on Thursday, 18 June 2015 at 5.00pm at Eashing Cemetery and thereafter in the Council Chamber.

50. ANNOUNCEMENTS

There were no announcements.