

**MINUTES AND REPORT OF THE MEETING OF  
GODALMING JOINT BURIAL COMMITTEE  
HELD ON 27 MARCH 2014**

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

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

49.    MINUTES

The Minutes of the meeting held on the 14 November 2013, having been previously circulated, were signed by the Chairman as a true record.

50.    APOLOGIES FOR ABSENCE

Apologies for absence were received and approved.

51.    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.

52.    ACCOUNTS PAID SINCE LAST MEETING

The Finance Officer reported payments totalling £19,990.14 since 31 October 2013.

Cash balances held at 24 March 2014

Current Account	£23,080.04
Business Deposit Account	£96,486.18

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.

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

Members received, considered and approved the Interim Audit report (of an audit conducted on 25 November 2013, by Mark Mulberry of Mulberry & Co) and the Audit Work-plan submitted by the Internal Auditor.

Members acknowledged that, because the financial systems of the Godalming Joint Burial Committee are entirely those of Godalming Town Council, in this matter the JBC is subordinate to the requirements of Godalming Town Council (GTC). Therefore the

Committee endorsed the (GTC) Audit Committee's recommendation to Godalming Town Council that Mulberry & Co be appointed as the Internal Auditor for Godalming Town Council and Godalming Joint Burial Committee for the ensuing year 2014-15 (copy letter attached for the information of Members) and noted that the Chairman of Godalming Town Council will sign the Letter of Engagement from Mulberry and Co for the ensuing year.

54. REPORT OF THE AUDIT COMMITTEE

Members received the following report from Godalming Town Council's Audit Committee:

**"Audit Committee**

Members reviewed the work programme and updated it accordingly. These included business continuity, environment, legal, reputation, stationery suppliers, major risk finance, insurance, assets, schedule of financial responsibilities, payroll, superannuation administration scheme, health and safety, financial regulations and festivals administrative procedure.

The following recommendation of relevance to the Joint Burial Committee was made:

- Progress the electronic payments as soon as the guidelines are received from the National Association of Local Councils (NALC) with a view to updating the financial regulations to reflect changes and bank mandates where appropriate.

It was also agreed to ask Sagepay to provide a service to enable receipts to be taken by telephone or virtual terminal. However, it was decided that it should first be established, whether there would be a penalty for leaving the system early. The RFO agreed to report back to the Chairman of the Audit Committee whether this was likely to be a problem. If this should be the case, councillors agreed that Godalming Town Council would approach Card Saver to supply this service."

Members reviewed the Audit Committee's work programme (attached to the record minutes) and considered the two recommendations. Members agreed that electronic payments should be progressed as soon as possible within proper guidelines and systems of control but deferred any decision on taking payments by telephone or virtual terminal until after Godalming Town Council had had the opportunity to implement and appraise the scheme.

55. REVIEW OF THE EFFECTIVENESS OF AUDIT FOR GODALMING JOINT BURIAL COMMITTEE

Members noted that 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 internal control annually by 31 March each year. Members agreed that the work programme and reports from the Internal Auditor and the Audit Committee that they had considered (see minutes 53-13 & 54-13 above) offered them the reassurance that they required regarding systems of control generally. That being the case the Committee moved on specifically to consider the effectiveness of audit arrangements.

In undertaking its review the Committee considered the work of the (GTC) Audit Committee on 6 March 2014 and its recommended responses to questions posed by the review.

The questions considered by the Committee and its responses are set out 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 on 27 June 2013 (See Minute 7-13) and on 27 March 2014 (see Minute 53-13);
- 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 noted that it is good practice to change the Internal Auditor every 6-10 years and that Mulberry & Co is about to start its sixth year as the 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 descriptions for the Clerk and the RFO and the terms of reference of the Audit Committee;
- 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 May 2014 and reported to the next Audit Committee at a meeting to be held on 12 June 2014. The outcome of which, will then be reported to the Committee meeting on 26 June 2014 so that the Godalming Joint Burial Committee might formally agree its annual return. The annual return is to be sent to the External Auditor in July 2014 and the expectation is that it should be received back by 30 September 2014. The annual return will be considered at the next scheduled meeting following its receipt from the External Auditor.

#### Internal Audit Process

Is the work of the Internal Auditor 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 Joint Burial Committee;

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 Joint Burial Committee; the most recent having been reported on 27 June 2013 (Minute 7-13 refers) and on 27 March 2014 (Minute 53-13 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 Godalming Town Council and the Godalming Joint Burial Committee were reported to the Joint Burial Committee on 27 June 2013 (Minute No. 6-13 refers), and on 27 March 2014 (Minute 54-13 refers).

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

- the Annual Reports from the Internal Auditor are now presented to the Audit Committee and then received by the Joint Burial Committee.

### External Audit Process

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

- the Annual Reports from the External Auditor relating to Godalming Joint Burial Committee are presented to the Audit Committee, the most recent being received by the Joint Burial Committee on 8 October 2013 (Minute 33-13 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 to the Joint Burial Committee in respect of the 2012/13 accounts.

Does the Audit Committee provide regular reports relating to its recommendations and the agreed Work Programme to the Joint Burial Committee?

- The Audit Committee reported its recommendations to the Joint Burial Committee meeting on 27 June 2013 (Minute No. 6-13 refers) and on 27 March 2014 (Minute 54-13 refers).

Mark Mulberry of Mulberry & Co was first appointed as the Internal Auditor in 2010/11 and following a successful outcome has been reappointed for the current year.

BDO Stoy Hayward has been and continues to be the External Auditor for Godalming Town Council and the Godalming Joint Burial Committee. As BDO is appointed by the Audit Commission to undertake the external audit for both Godalming Town Council and the Godalming Joint Burial Committee there is currently no facility to change provider if the Council so desired.

### Characteristics of the Review

Can it be seen as a Catalyst for Change?

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

Does it Add Value?

Value is provided by the follow up actions that are taken from the work programme to make improvements to enhance our services.

Is it Forward Looking?

Identifies risks and incorporates them into the Work Programme which is reviewed and updated at each meeting of the Audit Committee to ensure it is forward looking and meeting events e.g. Website added under Reputation

Is it Challenging?

It 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 audit to complete its work?

Good communication lines.

The Audit Committee noted that the Godalming Joint Burial Committee, will meet on the 27 March 2014, to discuss the effectiveness of the systems of audit for Godalming Joint Burial Committee. Members specifically noted that the observation from the Joint Burial Committee that the Audit Committee should include a member of the Joint Burial Committee; Councillor Noyce fulfils that role.

56. BURIAL STATISTICS

Members noted the statistics for the previous quarter and for the twelve months ending 31 December 2013 (attached to the record minutes). Members also noted that as of 21 March, 39 interments have been conducted and 28 new burial plots have been sold in the current financial year; this is in line with expectations.

57. NIGHTINGALE CEMETERY INHUMATION PLOTS

Members considered a report from the Cemetery Manager and agreed that:

- i. As of 1 April 2014, future purchases of inhumation plots at Nightingale Cemetery are restricted to the parishioners of Busbridge and Godalming.
- ii. Exploration work be undertaken to identify whether additional inhumation plots can be established within Nightingale Cemetery.

58. EASHING CEMETERY CHAPEL

Members noted that, having conducted extensive refurbishment works of Eashing Cemetery Chapel, following the extreme wet weather conditions experienced during late December 2013 and January & February 2014, it had become apparent that the stone of the window mullions of the south west facing windows have become porous thus allowing the passage of water through the mullions into the chapel. This had caused damage to the internal decoration of the south west wall of the chapel. The Cemetery Manager had asked the stone mason to investigate potential solutions to this problem in order to prevent future damage to the internal decoration and will report once further details are known.

59. MEMORIAL SAFETY AT NIGHTINGALE CEMETERY

Members noted that during an inspection of memorials at Nightingale Cemetery in December 2013, 81 memorials were found to require work to make them safe. In consultation with the

Chairman of the Committee the Clerk used delegated authority to ensure that, where necessary, the identified memorials were temporarily made safe to prevent risk of injury to the public or further damage to the memorials. Subsequently, 40 of these memorials have been made permanently safe with another 20 due to be made permanently safe before the end of this financial year; the final batch being repaired over the summer period. Of note would be the removal of a collapsed brick vault located towards the front and centre of the cemetery.

60. FALLEN TREES

Members noted that during the recent gales five trees were toppled or become dangerously unstable in Eashing Cemetery, all of which had now been removed. One of the trees in Nightingale Cemetery had damage caused to one of its boughs and another tree had fallen from the Shadyhanger bank into the cemetery. The damaged bough would be removed during routine gardening maintenance, however, the large birch fallen from Shadyhanger bank would take some time to remove (the ground needs to be firm enough to bring in the appropriate equipment). The ownership of this tree was subject to investigation.

61. MUSEUM EXHIBITION

Members noted that the Joint Burial Committee's sponsored exhibition would run from the 15 April to 24 May 2014 with the official reception from Joint Burial Committee Members and guests to be held on 22 April 2014 at 6.00pm.

62. BURIAL RECORDS

Members noted that as part of risk audit and management, the digital records for both cemeteries had now been updated by the Cemeteries Manager to 31 December 2013. Digital updates would now be conducted each quarter as part of the established system for managing the burial records.

63. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to take place on Thursday, 26 June 2014 at 5.00pm at Eashing Cemetery and thereafter in the Council Chamber.

64. ANNOUNCEMENTS

There were no announcements.