

# GODALMING JOINT BURIAL COMMITTEE

Tel: 01483 523575  
E-Mail: office@godalming-tc.gov.uk  
Website: www.godalming-tc.gov.uk

Municipal Buildings  
Bridge Street  
Godalming  
Surrey GU7 1HT

7 May 2020

I HEREBY SUMMON YOU to attend the **JOINT BURIAL COMMITTEE** meeting to be held via Zoom on THURSDAY, 14 MAY 2020 at 6.00pm.

Andy Jeffery  
Clerk to the Committee

**The meeting of the Godalming Joint Burial Committee will be held under the provisions of the Coronavirus Act 2020 and the The Local Authorities and Police & Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020**

## Join Zoom Meeting

<https://us02web.zoom.us/j/81502978888?pwd=NXNyY0F0NFpWYUZYiVGtTeHFTTFA2UT09>

**Meeting ID: 815 0297 8888**

**Password: 607464**

Committee Members: Councillor Martin  
Councillor Neill  
Councillor Purvis – Vice Chair  
Councillor PS Rivers  
Councillor Steel – Chair  
Councillor Stubbs  
Councillor Long (Busbridge Parish Council)  
Councillor Westwood (Busbridge Parish Council)

## A G E N D A

### 1. MINUTES

The Chair to accept as a correct record the Minutes of the meeting held on 6 February 2020 and signed by the Chair.

### 2. APOLOGIES

TO RECEIVE 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. PETITIONS/STATEMENTS/QUESTIONS FROM MEMBERS OF THE PUBLIC

THE TOWN MAYOR to invite members of the public to make representations, ask or answer questions and give evidence in respect of the business on the agenda or other matters not on the agenda. This forum to be conducted in accordance with Standing Order 5:

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

- The period of time designated for public participation at a meeting for a maximum of three minutes per person or 15 minutes overall, unless otherwise directed by the chairman of the meeting,
- A question shall not require a response at the meeting nor start a debate on the question. The chairman of the meeting may direct that a written or oral response be given. If a matter raised is one for Principle Councils or other authorities, the person making representations will be informed of the appropriate contact details.

5. QUESTIONS BY MEMBERS

To consider any questions from councillors in accordance with Standing Order 6.

6. ACCOUNTS PAID SINCE LAST MEETING & SCHEDULE OF PAYMENTS

RFO 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 next in person meeting for inspection. All payments made are in line with the agreed budget or other resolution of this Committee.

Members to agree that the Chair should approve the schedule of accounts paid and sign at the next in person meeting.

7. FINAL ACCOUNTS YEAR ENDING 31 MARCH 2020 – ITEM FOR DECISION

Members to receive and agree the final accounts for the year ending 31 March 2020 (accounts attached for the information of Members).

8. INTERNAL AUDITOR'S REPORT – ITEM FOR DECISION

Members to consider the reports from the Committee's Internal Auditor, Mulberry & Co, on an interim audit conducted on 25 November 2019 and final audit conducted on 14 April 2020 for the 2019/20 financial year (reports attached for the information of Members).

9. RISK ASSESSMENT 2019/20 – ITEM FOR DECISION

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).

Members to note that in addition to the Risk Assessment reviewed above, this Committee also relies upon the Risk Assessments performed by Godalming Town Council.

10. ANNUAL GOVERNANCE STATEMENT – ITEM FOR DECISION

The Annual Governance Statement is attached for the information of Members and Members are required to consider the answers to the questions posed by the Statement.

11. ACCOUNTING STATEMENTS 2019/20 – ITEM FOR DECISION

Members to consider and agree the Joint Burial Committee's Accounting Statements for the Financial Year Ended 31 March 2020 (attached for the information of Members).

12. UPDATE ON CEMETERY OPERATIONS – ITEM FOR NOTE

Members to receive an oral report from the Clerk regarding current cemetery operations relating to:

- designation of the Ahmadiyya Muslim Association section;
- COVID-19 response;
- wildflower trial area;
- groundwork – current and planned;
- driveway maintenance and repair; and
- equipment.

13. BURIAL STATISTICS

Statistics for the twelve months ending 31 March 2020 and for the current quarter to 7 May 2020 are attached for the information of Members.

14. COMMUNICATIONS ARISING FROM THIS MEETING

Members to identify which matters (if any), discussed at this meeting, are to be publicised.

15. DATE OF NEXT MEETING

The next meeting of the Godalming Joint Burial Committee is scheduled to be held on Thursday, 10 September 2020 at 6.00pm. The form and location of the meeting to be confirmed in the meeting summons.

16. ANNOUNCEMENTS

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

TO: ALL MEMBERS OF THE GODALMING JOINT BURIAL COMMITTEE

**GODALMING JOINT BURIAL COMMITTEE****Income and Expenditure Account 2019/20**

2018/19		2019/20	2019/20	2019/20
Actual		Actual	Budget	Revised
£		£	£	Estimate
				£
<b>Employees</b>				
0	Direct employee expenses	0	0	0
10,123	Indirect employee expenses	1,096	0	0
<b>Premises Related Expenditure</b>				
21,788	Repairs, alteration & maintenance of buildings	11,925	4,400	4,820
442	Energy Costs	1,187	565	1,080
4,813	Rates	5,416	5,000	5,450
449	Water services	168	500	315
0	Fixture and fittings	0	0	0
2,063	Cleaning and domestic supplies	3,296	2,000	3,300
41,488	Grounds and maintenance costs	38,120	54,730	41,000
4,729	Premises insurance	3,698	4,870	3,700
5,000	Contribution to reserves	3,000	3,000	3,000
<b>Transport Related Expenditure</b>				
211	Car allowances	238	500	500
<b>Supplies &amp; Services</b>				
5,242	Equipment, furniture and materials	9,030	500	20,500
10,655	Services	8,526	12,000	13,700
555	Professional fees	619	800	800
27,500	Admin fees	29,739	29,682	29,680
217	Bank charges	205	250	250
0	Communications & computing	0	0	0
0	Computers	0	0	0
364	Website	364	400	400
815	Publicity	1,720	1,000	1,000
0	Grants and subscriptions	0	150	150
1,716	Miscellaneous expenditure	381	400	400
<b>Income</b>				
0	Other grants	0	0	0
(85,963)	Customer and client receipts	(71,173)	(51,540)	(61,290)
(470)	Interest	(1,240)	(340)	(1,200)
(64,572)	Recharges	(58,115)	(68,115)	(68,115)
<b>(12,837)</b>	<b>Net Expenditure (to/from revenue reserve)</b>	<b>(11,800)</b>	<b>752</b>	<b>(560)</b>

## GODALMING JOINT BURIAL COMMITTEE

### Balance Sheet as at 31 March 2019

2018/19		2019/20
£		£
	<u>Current Assets</u>	
11,745	Debtors	8,267
178,066	Cash at Bank	195,647
5,432	VAT	4,180
<u>195,243</u>		<u>208,094</u>
	<u>Current Liabilities</u>	
(12,768)	Trading Creditors	(10,819)
0	Payroll Accruals	0
<u>182,475</u>	<b>NET ASSETS</b>	<u>197,275</u>
	Represented By:	
	<u>Capital and Reserves</u>	
130,981	Earmarked Reserves	133,981
51,494	Revenue Balances	63,294
<u>182,475</u>		<u>197,275</u>



## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
& Chartered Tax Advisors

9 Pound Lane  
Godalming  
Surrey, GU7 1BX

t + 44(0)1483 423054  
e office@mulberryandco.co.uk  
w www.mulberryandco.co.uk

Our Ref: MARK/GOD003

Mr A Jeffery  
Godalming Joint Burial Committee  
Municipal Buildings  
Bridge Street  
Godalming  
Surrey  
GU7 1HT

25<sup>th</sup> November 2019

Dear Andy

**Re: Godalming Joint Burial Committee  
Internal Audit Year Ended 31<sup>st</sup> March 2020**

Following completion of our interim internal audit on the 25<sup>th</sup> November we enclose our report for your kind attention and presentation to the Committee. 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 and summarised in the tables at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

**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 – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Godalming Town Committee are well established, and followed. The RFO is very experienced and ensures the Committee follows best practice regulations. It is clear the Committee takes governance, 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 would like to thank Rita and her team for their assistance and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

## **A. BOOKS OF ACCOUNT (INTERIM AUDIT)**

The JBC is administered as a company on the RBS accounting system hosted at Godalming Town Council. The Committee continues to use RBS and now uses the Rialtus suite. This is an industry specific accounting package. The RBS system is used daily to report and record the financial transactions of the Committee.

There are a number of access users. The system is cloud based and access is required by secure log on to the local machine and a separate password for the cloud system.

- RFO -full access all areas
- Clerk – Read only all areas
- Facilities – read write to bookings
- Support services – read write to bookings.

Every month, a month end close down is performed by the RFO, various reports are printed and filed in hard copy, these include but are not limited to; income and expenditure against budget, bank reconciliations and other reports as fit.

The cashbooks are routinely printed and are retrospectively accessible. The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

My walk through audit testing of receipts and a payments chosen at random from month six, showed that supporting documentation could be easily located from records. I make no recommendation to change in this system.

I tested opening balances as at 1/4/19 and confirmed they could be agreed back to the audited accounts for 2018/19.

The JBC is up to date with VAT returns. I confirmed that the return for period to 30 September 2019 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, and that the VAT return reconciled to the VAT control account.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that the control assertion of “Appropriate accounting records have been properly kept throughout the financial year” has been met.

## **B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)**

### **Interim Audit**

I confirmed from discussion with officers at Godalming Town Council (TC) that the JBC follows the standing orders and financial regulations of the Town Council.

The Council internal audit report shows that regulations are routinely followed and that they are fit for a council of that size. As such they are entirely suitable for the JBC.

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
- Signature of 2 councillors seen on cheque stub

I am of the opinion the Committee is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

### **C. RISK MANAGEMENT & INSURANCE (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

I confirmed the JBC has a valid insurance certificate.

We discussed assertion 8 of the AGAR and whether or not this had any impact on the Committee.

*"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 authority and, where appropriate, have included them in the accounting statements."*

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

### **D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

I confirmed that the 2020-21 budget and precept setting process was underway at the time of the audit, the November 2019 minutes show discussion of the same.

Councillors receive regular reports on budget against actuals via reports to the Policy and Management Committee.

The Committee has well developed reserves, which are properly recorded.

I am of the opinion that the control objective of "The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.", has been met.

### **E. INCOME (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

Fees and charges are reviewed annually by the JBC.

I will conduct further income testing at the year end visit

### **F. PETTY CASH (INTERIM & FINAL AUDIT)**

No petty cash

### **G. PAYROLL (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

There are no material payroll costs, administrative costs are paid to Godalming Town Council.



## **H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)**

### **Interim Audit**

The fixed asset register is maintained on excel, additions and disposals have been agreed to a schedule prepared by the RFO and have been correctly added at cost, or written off the asset register as obsolete.

I am of the opinion that the control objective of "Asset and investments registers were complete and accurate and properly maintained.", has been met.

## **I. BANK & CASH (INTERIM & FINAL AUDIT)**

### **Interim Audit**

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. There were no errors, and I confirmed that the reconciliation and bank statements had been signed by the reviewing member of the committee.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of "Periodic and year-end bank account reconciliations were properly carried out.", has been met.

## **J. YEAR END ACCOUNTS (FINAL AUDIT)**

TBC at the year end

## **K. TRUSTESHIP (INTERIM AUDIT)**

No trusts.

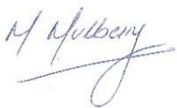
## **L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)**

Not applicable to the Burial Committee

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

Kind regards

Yours sincerely



**Mark Mulberry**



## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
& Chartered Tax Advisors

9 Pound Lane  
Godalming  
Surrey, GU7 1BX

t + 44(0)1483 423054  
e office@mulberryandco.co.uk  
w www.mulberryandco.co.uk

Our Ref: MARK/GOD003

Mr A Jeffery  
Godalming Joint Burial Committee  
Municipal Buildings  
Bridge Street  
Godalming  
Surrey  
GU7 1HT

14<sup>th</sup> April 2020

Dear Andy

**Re: Godalming Joint Burial Committee  
Internal Audit Year Ended 31<sup>st</sup> March 2020**

Following completion of our interim internal audit on the 25<sup>th</sup> November and our final audit on the 14<sup>th</sup> April 2020 we enclose our report for your kind attention and presentation to the Council. 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 and summarised in the tables at the end of the report.**

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. The internal audit reports should therefore be made available to all members to support and inform them when they considering the authority's approval of the annual governance statement.

**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 – review of the use of the accounts package.
- Review of salaries
- Review of fixed asset register

It is our opinion that the systems and internal procedures at Godalming JBC are well established, and followed. The RFO is very experienced and ensures the Committee follows best practice regulations. It is clear the Committee takes governance, 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 would like to thank Rita and her team for their assistance and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.

## **Final Audit – Summary Finding**

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

- Review of annual accounts & AGAR
- Review of bank reconciliation
- Review of income
- Review of salaries
- Review of information for external auditor

I am of the opinion that the annual accounts and AGAR are ready to be signed off by Committee and the external auditor and that the AGAR is a true and fair reflection of the financial transaction of that of the council for the year ended 31st March 2020. Accordingly, I have signed off the AGAR.

### **A. BOOKS OF ACCOUNT (INTERIM AUDIT)**

The JBC is administered as a company on the RBS accounting system hosted at Godalming Town Council. The Committee continues to use RBS and now uses the Rialtus suite. This an industry specific accounting package. The RBS system is used daily to report and record the financial transactions of the Committee.

There are a number of access users. The system is cloud based and access is required by secure log on to the local machine and a separate password for the cloud system.

- RFO -full access all areas
- Clerk – Read only all areas
- Facilities – read write to bookings
- Support services – read write to bookings.

Every month, a month end close down is performed by the RFO, various reports are printed and filed in hard copy, these include but are not limited to; income and expenditure against budget, bank reconciliations and other reports as fit.

The cashbooks are routinely printed and are retrospectively accessible. The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered, the reports are easy to read and logically filed.

My walk through audit testing of receipts and a payments chosen at random from month six, showed that supporting documentation could be easily located from records. I make no recommendation to change in this system.

I tested opening balances as at 1/4/19 and confirmed they could be agreed back to the audited accounts for 2018/19.

The JBC is up to date with VAT returns. I confirmed that the return for period to 30 September 2019 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, and that the VAT return reconciled to the VAT control account.

Overall, I have the impression that the accounting systems are well ordered and routinely maintained and as such I make no recommendation to change.

I am of the opinion that the control assertion of “Appropriate accounting records have been properly kept throughout the financial year” has been met.

## **B. FINANCIAL REGULATIONS, GOVERNANCE & PAYMENTS (INTERIM & FINAL AUDIT)**

### **Interim Audit**

I confirmed from discussion with officers at Godalming Town Council (TC) that the JBC follows the standing orders and financial regulations of the Town Council.

The Council internal audit report shows that regulations are routinely followed and that they are fit for a council of that size. As such they are entirely suitable for the JBC.

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
- Signature of 2 councillors seen on cheque stub

I am of the opinion the Committee is following its own regulations and that any changes to financial regulations are to be considered minor and no indicative of errors in the system. I am therefore of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

### **Final Audit**

I have reviewed the expenditure list which is broadly similar to the prior year after accounting for one of expenditure items. I also reviewed the nominal ledger for evidence of netting off and significant journal entries, the individual entries were in accordance with the heading under which they were posted and corrections/transfers where evident were bonafide. We found no evidence of breaches of financial regulations in the sample testing completed.

Trade creditors were £10,819 and this agreed to the aged report – there were no significant or aged balances. The council is up to date with supplier payments.

I am of the opinion that the control assertion "This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for", has been met.

## **C. RISK MANAGEMENT & INSURANCE (INTERIM)**

### **Interim Audit**

I confirmed the JBC has a valid insurance certificate.

We discussed assertion 8 of the AGAR and whether or not this had any impact on the Committee.

*"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 authority and, where appropriate, have included them in the accounting statements."*

I am of the opinion that the control objective of "This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.", has been met

## **D. BUDGET, PRECEPT & RESERVES (INTERIM & FINAL AUDIT)**

### **Interim Audit**

I confirmed that the 2020-21 budget and precept setting process was underway at the time of the audit, the November 2019 minutes show discussion of the same.

Councillors receive regular reports on budget against actuals via reports to the Policy and Management Committee.

The Committee has well developed reserves, which are properly recorded.

I am of the opinion that the control objective of “The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”, has been met.

#### **Final Audit**

The committee has £197,275 of total reserves of which £133,981 are earmarked. In respect of general reserves, rule of thumb calculations would suggest that 50% of precept as adjusted for local conditions would be reasonable being circa £30k. I was pleased to see the detailed working and council verification of the reserves working. I am of the opinion that general reserves are reasonable and properly reported on.

I am of the opinion that the control objective of “The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.”, has been met.

### **E. INCOME (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

Fees and charges are reviewed annually by the JBC.

#### **Final Audit**

The precept income was tested to invoices and bank statements

Other income and other debtors were tested to remittance advice notes, and after date payment, together with a nominal ledger analysis. There is no evidence of netting off, nor were there significant numbers of journal corrections.

At the year-end date the committee has £12,448 of debtors. The debtors are further broken down into:

- Sales Ledger £1,940 – agrees to aged debtors rpt.
- Prepayments £6,328 – in the main insurance - verified to schedule
- VAT £4,180 – verified to Vat return.

I am of the opinion that the control objective of “Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.”, has been met.

### **F. PETTY CASH (INTERIM & FINAL AUDIT)**

No petty cash

### **G. PAYROLL (INTERIM & FINAL AUDIT)**

There are no payroll costs, administrative costs are paid to Godalming Town Council.

### **H. ASSETS AND INVESTMENTS (INTERIM & FINAL AUDIT)**

#### **Interim Audit**

The fixed asset register is maintained on excel, additions and disposals have been agreed to a schedule prepared by the RFO and have been correctly added at cost, or written off the asset register as obsolete. There has been no change year on year.

I am of the opinion that the control objective of “Asset and investments registers were complete and accurate and properly maintained.”, has been met.

## **I. BANK & CASH (INTERIM & FINAL AUDIT)**

### **Interim Audit**

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. There were no errors, and I confirmed that the reconciliation and bank statements had been signed by the reviewing member of the committee.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of “Periodic and year-end bank account reconciliations were properly carried out.”, has been met.

### **Final Audit**

At the year-end date the JBC had a reconciled bank position. I have reviewed the reconciliation there were no errors.

I am of the opinion that bank and cash balances are properly shown on the AGAR and that the control objective of “Periodic and year-end bank account reconciliations were properly carried out.”, has been met.

## **J. YEAR END ACCOUNTS (FINAL AUDIT)**

The year-end accounts have been prepared on the income & expenditure basis with the box 7 & 8 reconciliation properly completed. The AGAR correctly casts and cross casts and the comparatives have been correctly copied over from the 2018-19 AGAR.

Agar Box Number		2018/19	2019/20	Auditor Notes
1	Balances brought forward	164,638	182,475	Agrees to 2019 carry forward
2	Precept or Rates and Levies	64,572	58,115	Agrees to invoices and receipts
3	Total other receipts	86,433	72,413	Non typical burial in 2019 for £9k – & fewer burials
4	Staff costs	73	-	Agreed – no payroll
5	Loan interest/capital repayments	-	-	Agreed no loans
6	All other Payments	133,095	115,728	As above non typical burial in 2019
7	Balances carried forward	182,475	197,275	Casts correctly
8	Total value of cash and short term investments	178,067	195,647	Agrees to bank reconciliation
9	Total fixed assets plus long term	933,506	933,506	No change year on year – agrees to register

	investments and assets			
10	Total borrowings	-	-	Agreed no loans

The JBC has made provision within its schedule of meetings to sign off the annual governance statement and accounts in time to display the notice of electors rights.

I am of the opinion the AGAR will be ready for submission to the external auditor within statutory time scales and that the control objective of "Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.", has been met.

**K. TRUSTESHIP (INTERIM AUDIT)**

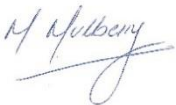
No trusts.

**L: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS (FINAL AUDIT)**

N/A

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

Kind regards  
Yours sincerely



**Mark Mulberry**

**FINANCIAL RISK ASSESSMENT FOR GODALMING JOINT BURIAL COMMITTEE FOR THE YEAR ENDED 31 MARCH 2020**

Risk (What could happen)	Impact	Likely	Control Measure	Status Who/When
<b>PRECEPT</b>				
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
<b>CEMETERY CHARGES</b>				
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. Support Services Executive 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.	Cemetery Manager/ RFO



Risk (What could happen)	Impact	Likely	Control Measure	Status Who/When
<b>EXPENDITURE</b>				
Goods/Services not supplied to JBC	M	L	Cemetery Manager signs off all invoices to confirm goods/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
<b>VAT</b>				
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
<b>RESERVES</b>				
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
<b>ASSETS</b>				
Assets are lost or damaged	M	H	Regular inspections performed by Cemetery Manager. 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

10. ANNUAL GOVERNANCE STATEMENT FOR 2019/20

	<b>Question</b> <i>Godalming Joint Burial Committee</i>	<b>Recommended Answer</b>	<b>Evidence</b>
1	We approved the accounting statements which have been prepared in accordance with the guidance notes within this Return	YES	Assurances from the Internal Auditor and the Town Clerk & Responsible Finance Officer.
2	We maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES	Detailed evidence from the work programme of the Audit Committee. Also assurances in the Internal Audit Reports.
3	We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.	YES	We employ competent staff and maintain an adequate budget for external professional advice augmented as required for specific additional advice.
4	We carried out an assessment of the risks facing the body and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES	Risk assessments are 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. JBC specific risk assessment on this agenda.
5	We maintained throughout the year an adequate and effective system of internal audit of the body's accounting records and control systems.	YES	Assurances in the Internal Audit Reports, on this agenda.
6	We took appropriate action on all matters raised in reports from internal audit and external reviews.	YES	Response to matters raised on Interim Audit are noted on this agenda.
7	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the Council and, where appropriate, have included them in the accounting statements.	YES	Annual provision made in reserves for liability in respect of long term maintenance of assets. See earmarked reserves.

## Section 1 – Governance statement 2019/20

We acknowledge as the members of

Enter name of reporting body here:

GODALMING JOINT BURIAL COMMITTEE

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 2020, that:

	Agreed		'Yes'
	Yes	No*	Means that the body:
1 We approved the accounting statements prepared in accordance with the guidance notes within this Return.	√		Prepared its accounting statements and approved them.
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 generally accepted good practice that could have a significant financial effect on the ability of the body to conduct its business or on its finances and have reported our financial results to our host authority for inclusion in their accounts.	√		Has only done what it has the legal power to do and has complied with general accepted good practice
4 We carried out an assessment of the risks facing the body 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.
5 We maintained throughout the year an adequate and effective system of internal audit of the body's 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 the body.
6 We took appropriated action on all matters raised during the year in reports from internal audit and external reviews.	√		Responded to matters brought to its attention by internal and external reviewers.
7 We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during tor after the year-end, have a financial impact on the body 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.

The governance statement is approved by the Joint Committee and recorded as minute reference

MINUTE REFERENCE

Date

14/05/2020

Signed by:

Chair

SIGNATURE REQUIRED

Signed by:

Clerk

SIGNATURE REQUIRED

\*Note: Please provide explanations on a separate sheet for each 'No' response. Describe how the joint committee will address the weaknesses identified.

## Section 2 – Accounting Statements 2019/20 for

Enter name of reporting body here:

GODALMING JOINT BURIAL COMMITTEE

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
			Please round all figures to nearest £1. Do not leave any boxes blank and reports £0 or Nil balances. All figures must agree to underlying financial records.
1 Balances brought forward	164,638	182,475	Total balances and reserves at the beginning of the year as recorded in the body's financial records. Value must agree to Box 7 of previous year.
2 (+) Income from local taxation and/or levy	64,572	58,115	Total amount of local tax and/or levy received or receivable in the year including funding from a sponsoring body. Excluding any grants received.
3 (+) Total other receipts	86,433	72,413	Total income or receipts as recorded in the cashbook less the taxation and/or levy (line 2). Include any grants received here.
4 (-) Staff costs	73	NIL	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	NIL	NIL	Total expenditure or payments of capital and Interest made during the year on the body's borrowings (if any).
6 (-) All other payments	133,095	115,728	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	182,475	197,275	Total balances and reserves at the end of the year. Must equal (1+2+3) – (4+5+6)
8 Total cash and short term investments	178,067	195,647	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 other long term investments and assets	933,506	933,506	The original Asset and Investment Register value of all fixed assets, plus other long term assets owned by the body as at 31 March
10 Total borrowings	NIL	NIL	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB)

I certify that for the year ended 31 March 2020 the accounting statements in the return present fairly the financial position of the Joint Committee and its income and expenditure, or properly present receipts and payments, as the case may be.

Signed by Responsible Financial Officer:

SIGNATURE REQUIRED

Date

14/04/2020

I confirm that these accounting statements were approved by the Joint Committee on:

14/05/2020

and recorded as minute reference:

MINUTE REFERENCE

Signed by Chair of meeting approving these accounting statements:

SIGNATURE REQUIRED

**GODALMING JOINT BURIAL COMMITTEE**  
**Final Statistics as at 31 March 2020 and Current Year Statistics to 7 May 2020**

**INTERMENTS**

**(a) Eashing**

Quarter Ending

Quarter Ending	Godalming			Busbridge			Excepted Category			Non-Parishioners			Total		
	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total
30-Jun-16	3	1	4	0	0	0	1	0	1	0	1	1	4	2	6
30-Sep-16	3	0	3	0	0	0	1	1	2	1	1	2	5	2	7
31-Dec-16	8	1	9	0	0	0	3	1	4	1	0	1	12	2	14
31-Mar-17	3	0	3	0	0	0	2	1	3	1	2	3	6	3	9
30-Jun-17	3	0	3	0	0	0	1	2	3	1	2	3	5	4	9
30-Sep-17	1	0	1	0	0	0	0	0	0	2	0	2	3	0	3
31-Dec-17	2	0	2	0	0	0	1	0	1	2	2	4	5	2	7
31-Mar-18	0	0	0	0	0	0	1	0	1	2	1	3	3	1	4
30-Jun-18	1	3	4	0	0	0	2	1	3	2	0	2	5	4	9
30-Sep-18	5	3	8	0	0	0	0	0	0	1	0	1	6	3	9
31-Dec-18	4	2	6	0	0	0	1	2	3	1	2	3	6	6	12
31-Mar-19	4	0	4	0	0	0	2	2	4	0	0	0	6	2	8
30-Jun-19	3	1	4	0	0	0	1	1	2	0	1	1	4	3	7
30-Sep-19	0	2	2	0	0	0	0	1	1	3	0	3	3	3	6
31-Dec-19	1	0	1	0	0	0	0	1	0	1	0	1	2	1	3
31-Mar-20	1	2	3	0	0	0	3	0	0	2	0	2	6	2	8
30-Jun-20	1	1	2	0	0	0	0	0	0	6	0	6	7	1	8
30-Sep-20			0			0			0			0			0
31-Dec-20			0			0			0			0			0
31-Mar-21			0			0			0			0			0
			0			0			0			0			0

**(b) Nightingale**

Quarter Ending

Quarter Ending	Godalming			Busbridge			Excepted Category			Non-Parishioners			Total		
	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total
30-Jun-16	0	1	1	0	0	0	0	0	0	0	1	1	0	2	2
30-Sep-16	1	1	2	0	0	0	0	0	0	0	0	0	1	1	2
31-Dec-16	1	1	2	0	0	0	1	0	1	0	0	0	2	1	3
31-Mar-17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
30-Jun-17	1	0	1	0	0	0	1	0	1	0	0	0	2	0	2
30-Sep-17	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Dec-17	1	0	1	0	0	0	0	0	0	0	1	1	1	1	2
31-Mar-18	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
30-Jun-18	2	1	3	0	0	0	0	0	0	0	0	0	2	1	3
30-Sep-18	2	1	3	0	0	0	0	0	0	0	0	0	2	1	3
31-Dec-18	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Mar-19	1	0	1	0	0	0	0	0	0	0	0	0	1	0	1
30-Jun-19	3	1	4	0	0	0	0	0	0	0	0	0	3	1	4
30-Sep-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Dec-19	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31-Mar-20	1	1	2	0	0	0	0	0	0	0	0	0	1	1	2
30-Jun-20	0	1	1	0	0	0	0	0	0	0	0	0	0	1	1
30-Sep-20			0			0			0				0	0	0
31-Dec-20			0			0			0				0	0	0
31-Mar-21			0			0			0				0	0	0

**Total**

Year Ending

Year Ending	Godalming			Busbridge			Excepted Category			Non-Parishioners			Total		
	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total	Inhum-ations	Ashes	Total
31-Mar-10	16	10	26	0	0	0	4	5	9	5	2	7	25	17	42
31-Mar-11	15	7	22	0	0	0	9	5	14	3	0	3	27	12	39
31-Mar-12	10	4	14	2	0	2	2	5	7	8	3	11	22	12	34
31-Mar-13	16	6	22	0	0	0	4	1	5	6	0	7	27	7	34
31-Mar-14	10	10	20	0	0	0	5	2	7	5	1	6	20	13	33
31-Mar-15	19	11	30	0	0	0	3	1	4	7	4	11	29	16	45
31-Mar-16	16	6	22	0	0	0	4	0	4	7	7	14	27	13	40
31-Mar-17	19	5	24	0	0	0	8	3	11	3	5	8	30	13	43
31-Mar-18	9	0	9	0	0	0	4	2	6	7	6	13	20	8	28
31-Mar-19	19	10	29	0	0	0	5	5	10	4	2	6	28	17	45
31-Mar-20	9	7	16	0	0	0	4	3	7	6	1	7	19	11	30
31-Mar-21	1	2	3	0	0	0	0	0	0	6	0	6	7	2	9

**PLOTS SOLD**

Quarter Ending

Quarter Ending	Eash	Natural	N'gale	AMA	Total	Year End Total
2012/13	14	5	12		31	31
2013/14	12	1	15		28	28
2014/15	14	1	19		34	34
2015/16	15	1	5		21	34
2016/17	13	9	2		24	24
2017/18	11	8	6		25	25
2018/19	24	1	4		29	29
30-Jun-19	2	2	3		7	
30-Sep-19	3	0	1		4	
31-Dec-19	4	0	1		5	
31-Mar-20	3		4		7	23
30-Jun-20	0	0	1	6	7	
30-Sep-20					0	
31-Dec-20					0	
31-Mar-21					0	7

## GODALMING JOINT BURIAL COMMITTEE

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 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]<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.