

PARISH OF GODALMING

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Sir/Madam

I HEREBY SUMMON YOU to attend the Full Council Meeting of the Godalming Town Council to be held via Zoom on THURSDAY, 30 APRIL 2020 at 7.00pm.

DATED this 23rd day of April 2020.

Andy Jeffery
Clerk to the Town Council

The meeting of the Full Council of the Godalming Town Council 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://zoom.us/j/96728558690?pwd=SkFETzhDQUFadFBVNitYSUI3T1FvZz09>

Meeting ID: 967 2855 8690

Password: 568464

A G E N D A

1. **CORONAVIRUS ACT 2020 – LOCAL COUNCIL MEETINGS AND PROCEEDINGS – ITEM FOR NOTE**

Members to receive a report setting out the legislative position regarding the holding of 'Virtual' council meetings, and procedural amendments created by the Act. In setting out the legislative position the report aims to inform Members of the practical implications of the regulations as they relate to Godalming Town Council (report attached for the information of Members).

2. **PROCEDURAL UPDATE – ITEM FOR DECISION**

A. Members to resolve to agree to suspend Standing Order 14 and 79 when meetings of the Council or its Committees are conducted other than in a physical form.

SO14. *Unless Standing Orders provide otherwise, voting on any question shall be by a show of hands. At the request of a councillor, the voting on any question shall be recorded so as to show whether each councillor present and voting gave their vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.*

SO79. *Minutes, including any amendment to correct their accuracy, shall be confirmed by resolution and shall be signed by the Chair of the meeting and stand as an accurate record of the meeting to which the minutes relate.*

B. Members to resolve to agree that when meetings of the Council or its Committees are conducted in a 'virtual' format utilising the Zoom meeting platform:

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

- i. Voting on any question shall be conducted by Members utilising either the vote Yes or vote No button. The Town Clerk will record the indicated vote against a register of Members in attendance. Any Member not having indicated a vote by means of the voting buttons will be asked if they are abstaining.
- ii. At the request of a Member, the voting on any question shall be recorded so as to show whether each Member present and voting gave their vote for or against that question. Such a request shall be made before moving on to the next item of business on the agenda.
- iii. Minutes, including any amendment to correct their accuracy, shall be confirmed by resolution requiring Members to agree to their accuracy via the 'Yes' voting button to indicate that the Chair of the meeting should accept them as an accurate record of the meeting to which the minutes relate.
- iv. Minutes so agreed will be entered as the official record and published on the Council's website as approved minutes. The Chair of the meeting will be required to sign the physical document as soon as reasonably practicable on the resumption of physical council meetings.

3. **MINUTES – ITEM FOR DECISION**

THE TOWN MAYOR to accept as a correct record the Minutes of the Meeting of the Council held on the 23 January 2020.

4. **APOLOGIES**

TO RECEIVE apologies for absence.

5. **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.

6. **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:

- 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.

7. **QUESTIONS BY MEMBERS**

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

8. **RECEIPT OF OFFICIAL ANNOUNCEMENTS – ITEM TO NOTE**

To receive official announcements, letters, etc.

9. TO RECEIVE REPORTS FROM CHAIR OF UNDERMENTIONED COMMITTEES

Audit Committee – Item for Decision

Recommendation – Members to resolve to adopt The Business Continuity Plan (attached for the information of Members).

Environment & Planning – Item for Decision

Recommendation – Members to resolve to approve Godalming Town Council's support for the Plastic Free Godalming Campaign and appoint a representative to the campaign steering group. Additionally, Members also resolve to agree that:

- Godalming Town Council does not procure any single use plastic items for use at its meetings or in its offices;
- where possible Godalming Town Council will use non-plastic products;
- if no suitable, practicable alternative product is available, will use Polyethylene Terephthalate (**PET**) recyclable plastics;
- wherever possible, promote awareness of plastic free options both internally and externally, through the Council's website, communications, publications, public notices, signs, display areas and events;
- Godalming Town Council will use its influence to urge local retailers to provide plastic free options for residents; and
- where practicable and appropriate, provide water refill stations to help reduce the use of single use water bottles.

Policy & Management Committee – Item for Decision

Recommendation – Members to resolve to adopt the Community Events & Community Support Policy (attached for the information of Members).

Staffing Committee – Item for Decision

Recommendation – Members to resolve to agree to adopt the Employee Code of Conduct (attached for the information of Members).

10. RECEIPT OF COMMITTEE MINUTES – ITEM TO NOTE

To receive the minutes of the undermentioned Committees:

	Meetings Dated
Audit Committee	6 February 2020
Environment & Planning	13 February 2020 5 March 2020
Policy & Management Committee	5 March 2020
Staffing Committee	13 February 2020

11. GODALMING JOINT BURIAL COMMITTEE – REPORT – ITEM TO NOTE

TO NOTE FOR INFORMATION the report of the Godalming Joint Burial Committee of its proceedings on the 6 February 2020.

12. **REPORTS OF THE INTERNAL AUDITOR – ITEM FOR DECISION**

Members to consider the report from the Council’s Internal Auditor, Mulberry & Co, on an interim internal audit conducted on 25 November 2019 for the 2019/20 financial year and note the following responses to matters raised:

Matter Arising	Recommendation	Council Response
The Councillors need to sign acceptance to receive information by electronic means.	Consent be obtained.	Email was sent to all Councillors with a form regarding consent to receive information by electronic means on 25 November 2019.
Several Transparency Code links need to be updated.	Update links.	All links have now been updated.
With the addition of a motor vehicle, there is a need to ensure drivers meet insurance requirements on an annual basis.	That the Council introduce a checklist of driver details to comply with the insurance requirements on an annual basis.	Noted. Audit Committee to recommend to the Staffing Committee that a suitable existing policy be amended, or a new policy drafted to cover this requirement.

Members to also consider the report of an internal audit conducted on 14 April 2020 by the Council’s Internal Auditor, Mulberry & Co. Members to note that no recommendations were made by the Internal Auditor.

Members to note both Internal Audit reports (attached for the information of Members) and to approve the Council response to matters raised by the Internal Auditor.

13. **REVIEW OF THE EFFECTIVENESS OF INTERNAL CONTROL – ITEM FOR NOTE**

Members to consider a report from the Responsible Finance Officer (report attached for the information of Members) and note its contents.

14. **ANNUAL GOVERNANCE STATEMENT – ITEM FOR DECISION**

Members are required to consider the Annual Governance Statement (attached for the information of Members) and the proposed answers to the questions posed by the Statement.

Members to approve that the Chair sign the Annual Governance Statement for 2019/20 with agreed responses.

15. **ACCOUNTING STATEMENTS 2019/20 – ITEM FOR DECISION**

Members to consider and approve the Town Council’s Accounting Statements for the Financial Year Ended 31 March 2020 (copy of Section 2 of the Annual Return is attached for the information of Members).

16. **GTC COVID-19 RESPONSE – UPDATE – ITEM TO NOTE**

Members to receive an update on GTC’s COVID-19 response and actions taken under the Scheme of Delegation in consultation with the cross party Group Leaders forum (report attached for the information of Members).

17. PLANNING OBSERVATIONS – ITEM FOR DECISION

Recommendations:

- 1. Members to resolve to provide delegated authority to the Chair and Vice Chair of the Environment & Planning Committee and the following Members of the Group Leaders' Forum; Cllrs Ashworth, Cosser, Follows and Williams, for the determination of observations of planning applications to be submitted to the Planning Authority on behalf of Godalming Town Council.**
- 2. Members to resolve to agree that the procedures set out at points A-E below are adopted for the determination of planning application observations to be submitted to the Planning Authority on behalf of Godalming Town Council.**
- 3. Delegated authority to be time limited to 30 June 2020.**

On 13 February the Environment & Planning Committee resolved to agree procedures for determining the consideration of making observations relating to planning applications (Min No 407-19 refers). The procedures agreed by Members being:

1. It is each Councillor's responsibility to represent their ward residents to the best of their ability and to ensure that development is consistent with the constraints and designs expressed in the Local Plan. Information on current planning applications is provided to Councillors every week in a GTC email attachment (the "weekly planning schedule").
2. The Chair, Vice Chair and Town Clerk will review these planning applications – proposed frequency is weekly.
3. The E&P Committee meeting agenda will include a brief summary of all current ward planning applications. Those that the Chair, Vice Chair and Town Clerk identify as being "significant" will be highlighted for discussion. These will include applications brought forward by ward councillors who will speak to the item.
4. Applications that are not highlighted in the agenda will be addressed quickly by the Chair seeking rapid agreement to a "no objection" comment. Any issues with applications arising after publication of the agenda will be addressed at the discretion of the Chair.

Due to the cessation of the Environment & Planning Committee due to the Coronavirus pandemic, the amended procedure set out below to the process for the submission of observations on planning applications on behalf of Godalming Town Council is proposed.

- A. It remains each Councillor's responsibility to represent their ward residents to the best of their ability and to ensure that development is consistent with the constraints and designs expressed in the Local Plan. Information on current planning applications is provided to Councillors every week in a GTC email attachment (the "weekly planning schedule").
- B. The Chair and Vice Chair will review these planning applications – proposed frequency is weekly.
- C. The Chair of the E&P Committee will email the Town Clerk the list of applications that are to be put forward for further consideration. On receipt the Town Clerk will forward the details of those applications along with any applications 'called in' by a GTC ward councillor to the members of the Group Leaders' Forum.
- D. The Chair and Vice Chair of the E&P Committee will be invited to join the cross-party Group Leaders' Forum's weekly virtual meeting at 10.00 each Tuesday to present the applications to be considered and the Group Leaders will make observations on those applications on behalf of Godalming Town Council. These will include applications 'called-in' to the Town Clerk by ward councillors. Observations and comments made by the ward councillors will be provided to the Group Leaders' Forum. The observations agreed by the Group Leaders' Forum will be passed to the Planning Authority and forwarded for information to all Members.

E. Applications that are not considered by the Group Leaders shall be forwarded to the Planning Authority with a “no objection” comment.

18. GODALMING & VILLAGES COMMUNITY STORE – ITEM FOR DECISION

Recommendation:

Members to resolve to approve an allocation of up to £2,000 from the New Initiatives’ Fund in support of the Godalming Community Store.

The Community Store as reported in the GTC COVID-19 Response – Update operates on the basis of the Community Supporting the Community. The generosity of the community, not just in Godalming but also further afield, has been such that the majority of the requirements of those who have a need to use the Community Store have been met. However, there are some items, predominately fresh food and dairy items, the supply of which is less well provided. The Community Store has received some financial donations that have allowed the supply of such items to be maintained via direct purchase from the wholesalers. However, it cannot be presumed that donated funds will always be sufficient to meet the needs. As such, Members are requested to approve £2,000 to be allocated from the New Initiatives Fund, which may be expended by Officers at a rate of up to £200 per week for up to 10 weeks in order to support the Community Store.

19. AUTHORISATION OF THE CLERK

TO AUTHORISE the Clerk to sign or, where appropriate to have sealed on behalf of the Town Council any orders, deeds, or documents necessary to give effect to any of the matters contained in the Reports received at this meeting or in any Resolution passed by the Council.

20. DATE OF NEXT MEETING

The date of the next Full Council meeting is scheduled to be held on Thursday, 16 July 2020 at 7.00 pm. The form and location of the meeting to be confirmed in the meeting summons.

21. ANNOUNCEMENTS

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

1. CORONAVIRUS ACT 2020 – LOCAL COUNCIL MEETINGS AND PROCEEDINGS

Members will be aware of that on 25 March 2020 the Coronavirus Act 2020 was enacted which made provision in connection with coronavirus; and for connected purposes. Section 78 of the Act provided for the Secretary of State to bring forward a Statutory Instrument relating to Local Authority meetings. Subsequently, on 4 April 2020 The Local Authorities and Police & Crime Panels (Coronavirus) (Flexibility of Local Authority and Police and Crime Panel Meetings) (England and Wales) Regulations 2020 (“the 2020 Regulations”), come in to force.

Broadly speaking, the 2020 Regulations enable local councils to hold remote meetings (including by video and telephone conferencing) for a specified period until May next year. They also remove the requirement to hold an annual meeting. The 2020 Regulations apply to local council meetings, committee and sub-committee meetings in England.

Main Provisions for Local Councils

Regulation 2 – The 2020 Regulations apply to local authority meetings that are required to be held, or held before 7 May 2021. The date could be brought forward if Government rules are relaxed.

Regulation 3 – Parish meetings are not included within the definition and, as such, there is nothing permitting them to meet remotely. (NALC consider that the current Government guidance means that the annual meeting of the electors should not take place in person).

Regulation 4 – Provides that where an appointment would otherwise be made or is required to be made at an annual meeting of a local council, the appointment continues until the next annual meeting of the Council (6 May 2021) or until such time as the Council may determine (Regulation 4 (2)). This would apply to the election of the Mayor, which would normally be the first business at the annual council meeting.

Regulation 4(1) provides that in respect to council meetings, the Council may determine to hold such meetings and at such hour and on such days as it so wishes and alter the frequency, move or cancel such meetings without requirement for further notice.

Regulation 5 – Permits the holding of remote meetings. Regulation 5 (6) also enables local councils to make standing orders to specify:

- (i) how voting will be carried out;
- (ii) how members and the public can access documents; and
- (iii) how remote access of the press and public by electronic means will take place.

Regulation 6 – Disapplies paragraph 7 of Schedule 12 to the 1972 Act. This means there is no requirement for a Local Council to hold its annual meeting although a council may do so if it so chooses.

Regulation 17 – Confirms that a local council complies with Regulation 8 of the Openness of Local Government Bodies Regulations 2014 (decisions and background papers to be made available to the public) by making the written record and any background papers available for inspection by publishing them on their website; or by such other means that the council considers appropriate.

Implications and Implementation

1. Annual Meeting of the Electors (Annual Town Meeting) – This meeting was scheduled to be held on the 19 March 2020, however, in line with the guidance issued prior to the

implementation of the Coronavirus Act 2020, the meeting was cancelled. The Annual report which would have been presented at the Annual Town Meeting has been published on the Council's website. <https://godalming-tc.gov.uk/wp-content/uploads/2020/03/2019-20-Annual-Report-Complete.pdf>

2. Mayors Award for Volunteers – The nominations for the Mayors Award for Volunteers 2019/20 had been reviewed by the incumbent Mayor and the recipients informed of their award and invited to the Annual Town Meeting. Subsequently the recipients were informed that the event had been cancelled and that it would be rescheduled at a later date. The 2019/20 recipients will be invited to a future event to receive their awards.
3. The incumbent Mayor was due to stepdown and the election of the Mayor and Deputy Mayor for the civic year 2020/21 to be held on 6 May. Regulation 6 of the Act disappplies the requirement of holding an Annual Meeting of the Council and Regulation 4 provides for appointments that would have been made at the Annual Meeting of the Council to continue either until May 2021 or to an earlier date the Council may determine. As such, unless the Council determines that it wishes to elect a new Mayor and Deputy Mayor prior to May 2021 the incumbents will remain in office.
4. Additionally, nominations for representative to external bodies would also be made at the Annual Council Meeting, as per Regulation 4, the current representatives will role forward into 2020/21.
5. The appointment of Members to Committees of the Council would also normally be made at the Annual Meeting of the Council. Regulation 4 of the Act provides that the existing membership of the Council's committees remains as is until either May 2021 or until such time as the Council may determine. Composition of council committees will remain as is until May 2021.
6. At the first meeting of a council committee of each new civic year, the first item of business is the election of the Chair of the committee. Irrespective of whether the first meeting of a council committee is held as a virtual or physical meeting, the election of the Chair will be the first item of agenda business.
7. Members will be requested to approve amendments to Standing Orders to meet the requirements of Regulation 5. (see agenda item 2)
8. The review and adoption of Standing Orders and Financial Regulations will be undertaken at the first meeting of the council after 6 May 2020, irrespective of it being a virtual or physical meeting.
9. The Council is obliged to hold at least three Council meetings during 2020/21. As per Regulation 4(1) the date, time and place of such meetings can be determined without further notice. Virtual council meetings will be limited to those meetings required to meet statutory requirements, duties or obligations and at present will be aligned to the previously published Full Council Schedule, as such the next meeting will, unless otherwise determined in accordance with LGA 1972 Pt2,9(1)(2), be held on 16 July 2020, whereupon, a motion setting out a schedule of meetings, including committee meetings, to be held either virtually or physically depending on the circumstances at the time will laid before the Council.

BUSINESS CONTINUITY POLICY

OVERVIEW

The objectives of a Business Continuity Plan (BCP) are:

- to provide guidance, establish actions to be taken and develop procedures that will allow the Council to manage any incident;
- to ensure the continued operation of key services;
- to keep the organisation working effectively;
- to inform the community and customers of the Council.

The BCP must cover all areas of the Council's business, including issues for the:

- staff – operational issues; to ensure their ability to undertake their day-to-day duties;
- council – statutory requirements, Councillors' business, service provider to customers (residents, visitors); to ensure they are undertaken with minimal disruption, and stakeholders kept informed and details and updates are well communicated.

Responsibility for implementing the BCP rests with the Proper Officer (PO), or, in his absence, the RFO. They must ensure that they have access to the BCP, including appendices, that is not dependent upon access to the office, and that the appendices themselves are updated as soon as any aspect changes.

There are many scenarios that may result in the need to implement aspects of the BCP, but this document focuses on loss of:

- main office location;
- any of the main community buildings; WNC, Broadwater or Pepperpot;
- IT capabilities from internal or external causes;
- Town Clerk or RFO.

In each scenario there will be a series of immediate actions to be considered and undertaken where relevant. There will then be additional considerations specific to each. It is recognised that those listed here are not exhaustive, as there is a balance to be struck between the benefits of preparedness and the investment of effort in planning for an event that might never happen.

The appendices to the BCP contain emergency contact details and other key information where immediate access may be required. For GDPR and other security reasons the actual details will only be included in restricted access versions of the BCP.

IMMEDIATE STEPS – ALL SCENARIOS

1. Follow any relevant guidelines, such as

- fire – evacuate and contact emergency services;
 - smell gas – turn off and phone 0800 111 999;
 - malicious threat – bomb warning.
2. Under no circumstances should staff or others be put at risk.
 3. Contact the PO and RFO, who will then take control of the situation unless the emergency services are involved.
 4. Make a quick assessment or value judgement of the seriousness of the situation and issues likely to be involved.
 5. Notify key stakeholders, using details in Appendices
 - staff;
 - Leader, Mayor and political group leaders, who should be requested to notify the remainder of their group;
 - insurers, if the incident is likely to give rise to a claim.
 6. In conjunction with the Leader, decide roles and responsibilities for staff and other elected members, as appropriate.
 7. Arrange more detailed briefings for staff and councillors, preferably at separate group meetings, so that any questions or issues are discussed collectively.
 8. Decide the nature and extent of more extensive communication with residents and other relevant stakeholders.

SUBSEQUENT STEPS – ALL SCENARIOS

1. Ensure adequate resources are input to assist the recovery of the service, including those available from insurers.
2. Appropriate reviews of the situation are undertaken, through regular updates and Officers, Councillors and customers are kept updated and informed.
3. Officers are utilised effectively and efficiently, particularly in the event of providing cover, to expedite a prompt return to normal service.
4. Adequate checks are carried out when the services and systems are recovered, in particular when systems are restored from back-up records, so that they are fully restored and reinstated and operating correctly.
5. All details, i.e. resources, additional costs etc., are recorded and where applicable photographed.
6. If an insurance claim is to be made
 - ideally retain all damaged property until insurers have the opportunity to inspect;
 - set up a separate cost centre so that all aspects are included. Any aspect not paid by insurers can be reassigned to normal cost centres subsequently.

ADDITIONAL CONSIDERATIONS – LOSS OF GTC OFFICES

1. Are alternative premises needed or can staff work from home for the expected duration of the interruption? If it is not currently feasible for them to do so for up to a week, are there sensible steps that can be taken now to ensure that they can do so for a few days, at least?
2. Options for alternative premises include:
 - early occupation of 107-109 High Street, depending on the date of emergency. Increased costs of doing so should be met by insurers.
 - adaptation of all or part of a community building for office use. It is recommended that consideration be given to likely requirements for this scenario and an outline plan developed as to how they might be met.

ADDITIONAL CONSIDERATIONS – LOSS OF COMMUNITY BUILDINGS

1. Repair or reinstatement should be arranged as expeditiously as possible, in conjunction with insurers where appropriate.
2. All customers with bookings in the affected building should be included in the list of stakeholders for immediate contact, even if the booking is beyond the expected period of interruption.
3. Assistance should be offered to affected customers to secure alternative facilities in Council buildings or elsewhere.

ADDITIONAL CONSIDERATIONS – LOSS OF KEY PERSONNEL

1. The PO or RFO should discuss the situation with the Leader as soon as possible to devise an action plan, including the possible need for additional temporary staff.
2. It is recommended that key aspects of each key role should be reviewed in advance to identify which aspects can be assigned to other staff, and the adjustments that might be necessary to allow for this. These might include:
 - delegation of aspects of their normal role to others;
 - additional training to enable this to happen, especially where this might be an aide to career development;
 - identify aspects of activity that could be suspended altogether or scaled back for the duration.

APPENDICES

The secure master copy of the BCP should contain appendices with the details listed below. PO and RFO must ensure that they have remote access to these details. Who else?

- staff phone numbers and private emails addresses;
- elected member phone numbers and private emails addresses, albeit that the initial communication requirement envisages that political group leaders will be responsible for cascading information to their peers;
- entry access codes and alarm codes for all buildings;
- 24/7 contact details for insurers – for use in the event of a major loss;
- office contact details for insurance broker and insurers;
- contact details for all IT service providers, and details of their emergency support commitments;
- details of any pre-planning as outlined in the BCP, including contact details for any potential service providers identified.

COMMUNITY EVENTS AND COMMUNITY SUPPORT POLICY

INTRODUCTION

Godalming Town Council recognises the importance of Events within the community and is committed to their delivery, both directly and indirectly.

It recognises and welcomes the enormous contribution of volunteers in this area. The Council has finite resources so that the input and dedication of other groups and individuals is essential if our residents, businesses and visitors are to obtain the best possible experience.

The benefits of well organised events include:

- Community engagement
- Increased wellbeing
- Civic pride
- Economic vibrancy
- Enhanced town profile

Godalming Town Council's strategy for Community Events is to:

- **Organise** a varied core programme of events throughout the year
- **Partner** with community groups where its involvement can facilitate more or better events
- **Communicate** the wider programme of events available within the community

THE COUNCIL AS ORGANISER

Godalming Town Council's key principles for the core programme of events that it organises are:

- Safety of all participants
- Sustainability of the event itself and within the detailed arrangements
- Free entry for all residents and visitors
- Promote the Council's values and policies
- Promote local business wherever possible. In particular, wherever demand for participation in events exceeds capacity, priority will be given to:
 - ensuring widest variety of quality products and experiences for the community
 - suppliers who are closest to Godalming, if there are several applicants with the same or similar offerings
- Promote local talent and creativity
- Promote a fair balance between:
 - tradition/continuity and innovation
 - frequency/location of events and disruption of town centre businesses and residents
 - interests and needs of various sections of our community
- Evolve based on experience and to reflect changing interests/priorities in the community
- Optimal value from limited Council resources

- Seek funding from external sources to the maximum extent possible, including sponsorship or grant funding
- Minimise financial exposure and risk to the Council
- Welcome ideas and volunteers from the community, to enhance events within Godalming

Godalming Town Council will arrange public liability insurance of not less than £10m for all events that it organises and ensure that all volunteers involved with those events are included. It will also specify appropriate minimum levels of insurance for commercial participants in those events.

THE COUNCIL AS PARTNER

Godalming Town Council has grant funding, venues, equipment and experience available to support other individuals and community groups in organising events that reflect the Council's key principles, in so far as they are applicable.

Financial support can take the form of either pecuniary grants or benefits in kind, such as free or subsidised use of community venues.

Practical support can take a variety of forms, including:

- general advice on format and timing
- assistance with road closures
- obtaining appropriate licences
- loan of equipment

In all cases of practical support there will be clear correspondence with the partner setting out the full extent of Council support to be provided.

THE COUNCIL AS COMMUNICATOR

Godalming Town Council want to provide the community with maximum opportunity to participate in events.

Therefore, when requested, the Council will use its communication channels to publicise all events being organised by community groups and individuals, not just those where it is an organiser or partner.

When requested, the Council will also seek councillor representatives to engage with community groups to promote greater awareness of their activities.

EMPLOYEE CODE OF CONDUCT

A Guide for the Town Council's Staff

1. OUTLINE OF THE CODE

1.1. Status of the Code

As a local government officer your conduct must be beyond reproach and you must do nothing that might give rise to the suspicion, however ill-founded, that you are in any way influenced by improper motives.

All employees of the Council are required to observe and uphold the standards of the code and all policies and procedures of the Council. This guidance will not cover every specific eventuality but the broad principles included in this document set standards for acceptable behaviour that should fit every eventuality.

1.2 Who Does the Code Apply to?

This code covers all employees of Godalming Town Council.

The standards set out here must also be followed by agency staff, temporary workers and internal contractors who carry out work on behalf of the Council.

1.3 Responsibility

All employees of the Council are expected to give the highest possible standard of service to the public, and where it is part of their duties, to provide appropriate advice to councillors and fellow employees with impartiality.

All employees are encouraged, without fear of recrimination, to bring to the attention of the appropriate level of management or Members any impropriety or breach of procedure that comes to their attention.

1.4 Abuses of the Code

Employees who attempt to abuse this policy may face disciplinary action. The Council takes false or misleading accusations very seriously which may result in further action taken through the disciplinary procedure. This does not include ill-founded allegations that were made in good faith.

1.5 Publicising/Distribution of the Code

A copy of this code is issued to every employee, agency work or temporary staff who carry out work on behalf of the Council. A copy can also be viewed on the Council's website.

New employees will be informed of the existence of this code in their recruitment and induction information.

1.6 Reviewing the Code

The Council will keep the operation of this policy under review and will make such changes to the policy as deemed appropriate in the light of the experience of its application. Any such changes shall be made in consultation with staff.

1.7 Alternative Formats

Should you require a copy of this policy in any alternative format then a request should be submitted to the Town Clerk.

1.8 Further Information

If you require any further advice relating to this document, you should contact your line manager in the first instance. Policies and procedures referred to in this document can be found on the Town Council's website - www.godalming-tc.gov.uk

2. PROCEDURE

2.1 Equality and Diversity

All members of the local community, customers and other Council employees have a right to be treated with fairness and equity and the Council is committed to treating the people it serves or employs fairly, consistently and with respect.

All employees must ensure that they are familiar with and comply with policies relating to equality issues as agreed by the Council, e.g. the Council's Equality & Diversity Policy & Statement, in addition to the requirements of the law. This applies both in the delivery of Council services and in relation to its employment practices.

The Dignity at Work Policy defines standards of unacceptable behaviour for staff in relation to their work, identifying the responsibilities of both managers and individual employees.

2.2 Standards and Attitude

Employees must give the highest possible standard of service to the public and, where it is part of their duties, provide appropriate advice to elected Members and fellow employees with impartiality.

Employees must always remember their responsibilities to the community they serve and ensure courteous, efficient and impartial delivery of services to all groups and people within that community according to the Council's policies.

In all cases, it is not enough to avoid actual impropriety, as public perceptions are very important. Employees should at all times avoid any appearance of improper conduct, which may give rise to suspicion.

2.3 Dress Code

All employees are required to be neat, clean and tidy whilst at work, whether working on the Council's premises or elsewhere. Dress should be appropriate to the work undertaken. For example, smart

casual clothing is generally acceptable to wear on a day-to-day basis although formal office wear is sometime required for more formal work situations including at council meetings.

2.4 Confidentiality and Data Protection

All information and data must be handled sensitively and processed in accordance with the Council's Data Protection Policy. All employees owe a general duty of confidentiality to the Council, have a contractual obligation in relation to confidential information and are required to protect official information held in confidence.

Employees shall not divulge to any person (other than another member of staff or member of the Town Council that requires information for the performance of their duties), any information which the member of staff has obtained by reason of their employment to the Council, except where that information is anyway in the public domain by virtue of legislation or under the Council's Publication Scheme. In particular, no member of staff shall divulge personal information regarding any employee, person or contractor, having dealings with the Council and information relating to tenders or other such issues.

Under the General Data Protection Regulations, individuals have the right to see their own personal data held subject to the rights of confidentiality of any third parties involved in that information. Please see the Information & Data Protection Policy for further information.

2.5 Political Neutrality

Employees serve the Council as a whole. Employees must serve all elected Members. In addition, they must ensure that the individual rights of all elected Members are respected.

Subject to the Council's conventions, employees may also be required to advise political groups. They must do so in ways which do not compromise their political neutrality.

Employees must follow the lawfully expressed policies of the Council and must not allow their own personal or political opinions to interfere improperly with their work.

2.6 Relationships

2.6.1 Colleagues

Good working relationships between colleagues are essential. Officers should always treat their colleagues with dignity and respect. Attention is particularly drawn to the Council's Dignity at Work Policy, a copy of which should be issued alongside this Code of Conduct.

2.6.2 Councillors

Mutual respect between employees and councillors is essential for good local government. Whilst there will be a need to work closely with councillors, a professional and courteous relationship should be maintained at all times.

2.6.3 The Local Community and Service Users

Employees should always remember their responsibilities to the whole of the community they serve and ensure courteous, effective and impartial service delivery to all groups and individuals within that community in accordance with the policies of the Council.

2.6.4 Contractors

All relationships of a business or personal nature with external contractors or suppliers, or potential contractors or suppliers, must be declared to the Town Clerk at the earliest opportunity. Orders and

contracts must be awarded in accordance with Council standing orders on merit and without discrimination. No special favour should be shown to businesses run by, for example, friends, partners or relatives.

2.6.5 The Press and the Media

All enquiries for information or comment on issues affecting the work of the Council must be referred to the Town Clerk.

Employees must not deal directly with the press or the media unless required to do so in the course of their work or they have been expressly authorised by the Town Clerk.

2.7 Tendering Procedures

Employees involved in a tendering process or who have any other official relationship with external contractors, must exercise fairness and impartiality when dealing with all customers, suppliers, other contractors and sub-contractors.

If you are responsible for engaging or supervising contractors and have previously had, or currently have, a relationship in a private or domestic capacity with contractors, you must declare that relationship to the Town Clerk.

If you become privy to confidential information on tenders or costs relating either to internal or external contractors, you must not disclose that information to any unauthorised person.

All employees must ensure that no special favour is shown to current, or recent former, employees or their partners, close relatives or associates in awarding contracts to businesses run by them or employing them in any capacity.

At all times, employees dealing with Tenders and Contracts must ensure that they comply with the Council's Standing Orders and Financial Regulations with respect to Contracts.

2.8 Use of Financial Resources

Employees must ensure that public funds entrusted to them are used in a responsible and lawful manner. They should strive to ensure value for money to the local community and to avoid legal challenge to the Council.

All employees involved in financial activities and transactions on behalf of the Council, including budgetary control, payments of accounts, payments of salaries and wages, petty cash and orders for works, goods or services must do so in accordance with financial regulations.

Where employees have concerns over the lawfulness of certain action they should express such concerns to the Town Clerk.

2.9 Protection of the Council's Property

Employees must take all reasonable precautions to ensure that the Council's regalia, equipment and other property that is placed in their charge is kept safe and is protected from damage.

In the general interests of security in the Council's premises, employees should take care not to do anything that reduces the level of security. In particular, employees must ensure that doors and windows are shut and locked when leaving any premises and that any security alarms (if present) are set or that arrangements are in place for them to be set later. If an employee notices a potential lapse in security, they should bring it to the attention of the Facilities Supervisor or the Town Clerk.

All resources of the Council including equipment, stationery etc. are to be used for the Council's business and are not for personal use.

2.10 Information Technology

Use of IT equipment and facilities must be in accordance with the Council's Code of Conduct - IT Facilities.

2.11 Anti-Bribery – Hospitality, Gifts and Sponsorship

It is illegal to offer, promise, give, request, agree, receive or accept bribes (Bribery Act 2010). This includes accepting any gift or consideration as an inducement or reward for doing, or refraining from doing, anything in an official capacity or showing favour or disfavour to any person in an official capacity.

2.11.1 Gifts

In general, the Council does not believe that it is appropriate for employees to accept gifts from service users, suppliers or any other person or organisation with which the Council has (or might have) business connections. This is because it is important to ensure that no employee acts in any way that is inconsistent with the Council's objectives or with the integrity of the Council by accepting a gift in circumstances where it could influence, or be seen to influence, that employee's actions or decisions. Acceptance of gifts by employees may be viewed by the public with suspicion and may make the Council extremely vulnerable to criticism.

For your own protection, if anyone makes an approach to you which seems to you, or might seem to a third party, to be aimed at obtaining some form of preferential treatment, or in any suspicious circumstances in connection with a contract, you must report the matter to the Town Clerk, disclosing the fact of the gift, its nature and the identity of the sender.

Employees should not accept personal gifts from contractors and outside suppliers. The only exceptions to this rule are;

- a) small gifts of only token value often given by way of trade advertisements to a wide range of people, e.g. calendars, diaries, tape measures and similar articles of use in the workplace; or
- b) small gifts of only token value given on the conclusion of a courtesy visit, e.g. to a factory, trade fair or other premises.

Gifts which fall outside the definition above should be politely refused and the Council's policy on the acceptance of gifts should be explained.

If a gift is delivered to the office without prior warning, unless it falls within the scope of acceptable gifts the gift should be returned, or if the return of the gift would cause offence the item should be donated to the Mayor's Charity.

2.11.2 Hospitality

Employees should only accept offers of hospitality if there is a genuine need to impart information or represent the Council in the community. Offers to attend purely social or sporting functions should be accepted only when these are part of the life of the community or where the Council should be seen to be represented. They should be authorised by the Town Clerk, in advance whenever possible.

When receiving authorised hospitality employees should be particularly sensitive as to its timing in relation to decisions which the Council may be taking affecting those providing the hospitality.

When hospitality must be declined, those making the offer should be courteously but firmly informed of the procedures and standards operating within Godalming Town Council.

2.11.3 Register of Hospitality and Gifts

All hospitality offered, whether it is accepted or not, and all gifts offered or received, whether they are accepted or returned, must be entered in the Register of Hospitality and Gifts and a note made of the action taken.

If you have any doubt about a gift or offer of hospitality, please seek advice from the Town Clerk.

2.11.4 Sponsorship – Giving and Receiving

Where an outside organisation wishes to sponsor or is seeking to sponsor a Council activity, whether by invitation, tender, negotiation or voluntarily, the basic conventions concerning acceptance of gifts or hospitality apply. Care must be taken when dealing with contractors or potential contractors.

Where the Council wishes to sponsor an event or service, neither an employee nor any partner/civil partner, spouse nor relative must benefit from such sponsorship in a direct way without there being full disclosure to the Town Clerk of any such interest. Similarly, where the Council through sponsorship, grant aid, financial or other means, gives support in the community, employees should ensure that impartial advice is given and that there is no conflict of interest involved.

3.0 APPOINTMENTS AND OTHER EMPLOYMENT MATTERS

3.1 Appointments

If an employee wishes to recommend an individual for employment, they must notify the Town Clerk. Any potential candidate for employment by the Council recommended by an existing employee will be assessed equally alongside all other candidates. Employees shall not canvass any Member or other employee of the Council in respect of candidates seeking employment with the Council.

Employees shall disclose to the Town Clerk any close relationship (partner or family member) between themselves and any person who they know is a candidate for employment with the Council. (The Town Clerk shall make any such disclosure to the Chair of the Staffing Committee.)

To avoid accusations of bias, employees must not be involved with appointments where they are related to any applicant or otherwise have a close personal relationship with them.

Employees who are involved in appointments must ensure that these are made on merit and on a non-discriminatory basis.

3.2 Outside Commitments

Any employee who wishes to take another job must, before commencing the second job, request and be granted written permission from the Town Clerk. The Council does not prohibit employees from taking secondary employment and will not unreasonably withhold permission for an employee to work in a second job, provided that the second job does not interfere, and is not likely to interfere, with the performance of the employee's job with the Council.

You should not partake in any outside interests, voluntary activity or work that are in conflict with the work of the Council. If you are in any doubt whatsoever that any outside activities or employment might be detrimental to the Council's interests, you must discuss the matter with the Town Clerk.

3.3 Personal Interests

You must declare, in writing, to the Town Clerk any financial or non-financial interests which could bring about conflict with the Council's interests. If you are in any doubt about a potential conflict of interest, you should bring the matter to the attention of your line manager so that a decision can be made as to how best to proceed. You must not make or become involved with any official or professional decisions about matters in which you have a personal interest.

You must declare to the Town Clerk membership of any organisation not open to the public, requiring any commitment of allegiance, or which has secrecy about rules or membership or conduct, for example, the Freemasons. The Town Clerk must make any declarations required by this paragraph, in writing, to the Chair of the Staffing Committee.

3.4 Use of Non-financial Council Resources for Personal Purposes

You should not use or abuse the Council's equipment and other resources for your own personal purposes, either at home or at the office, regardless of whether such use is for your personal gain.

However, in certain circumstances and with the prior agreement of the Town Clerk, it may be possible for you to make reasonable use of the Council's resources. In such a case, the Council will make an appropriate charge for the use of its resources, for example, photocopying.

3.5 Linked Policies:

- **Dignity At Work**
- **Equality & Diversity Policy**
- **Disciplinary Procedures**
- **Grievance Policy**
- **Code of Conduct – IT Facilities**
- **Members Code of Conduct**



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Our Ref: MARK/GOD001

Ms R Tong
Godalming Town Council
Town Council Offices Municipal Buildings
Bridge Street
Godalming
Surrey
GU7 1HR

25th November 2019

Dear Rita

Re: Godalming Town Council
Internal Audit Year Ended 31st March 2020

Following completion of our interim internal audit on the 25th November 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 Town Council are well established, and followed. The RFO is very experienced and ensures the council follows best practice regulations. It is clear the council 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 Council 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 council.

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 Council is VAT registered and the last VAT return was for quarter ended 30th September 2019, which showed a refund position. The refund was received in October. This test indicates that the council is up to date with its postings on the financial package and that these can be verified to third party evidence.

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

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

External auditors report was not qualified in 2018/19. This was reported to council together with the notice of conclusion in September 2019. Evidence was also noted in the minutes of the internal auditor's report being reviewed and accepted. The notice of conclusion of audit and audited AGAR have been posted to the council website.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and register of members interests, in line with regulations.

The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.

“As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time.”

Confirm that the Council is compliant with the relevant transparency code.

I note that the Council is required by law to follow the 2015 Transparency Code, a review of the web site has shown that the council is routinely following this. **However, a couple of the links need to be updated.**

Confirm that the Council is compliant with the GDPR.

As council is aware of GDPR. It was noted the Council has common email addresses internally which gives a natural segregation so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council; meets circa 6 times per annum
- Audit; quarterly
- Staffing; Quarterly
- Mayoralty – annual
- P&M – 6 weekly
- Environment & Planning – new
- JBC - quarterly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks, not committee have spending powers.

Check that agendas for meetings are published giving 3 clear days' notice.

The RFO was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are uploaded to the council website and these agree to signed hard copies.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the NALC model. These were reviewed and readopted in September 2019

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the NALC model. These were reviewed and readopted in September 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

Financial regulation 2.3 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is signed & minuted in accordance with regulations.

Financial regulation 4 deals with budgetary control and authority to spend. The office has the power to spend within a budget heading and the clerk has emergency powers up to £4,500. The internal process of the council are sufficiently robust to ensure before an order is placed the budgets are checked. On occasion it is necessary to get retrospective approval from council.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations. The bank mandate was updated in 2019.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, debit card and bacs. The system in place is routinely followed and a review of the payments file showed all summaries are signed and invoices verified.

The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below. These are not incorrect but maybe restrictive for a council of this size.

- £25,000 + Tender Process
- £5,000 - £25,000 3 quotations are required.
- £1,000 - £5,000 – strive to get 3 estimates
- 0 - £1,000 – power to spend

I discussed the purchasing system with the RFO vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These are, in the main, paid via direct debit, standing order or on-line banking. Evidence was noted in the minutes of advance variable direct debits being properly authorised.
2. An ad hoc expenditure requirement is identified and noted to the clerk/RFO – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, committee or chair. If required, this is approved in advance by council committee before the expenditure incurred. My audit testing showed via the minutes that there is where appropriate discussion of expenditure before the orders are placed.
3. The order is made via the office – councillors are not allowed or permitted to place amend or vary orders.
4. The supplier invoice, when received, is reviewed by the RFO and box stamped and passed to budget holder for authorisation and review. My audit testing showed that supplier invoices do all have a box stamp.
5. The authorised invoices are then returned to the RFO and are input into the financial reporting package.
6. On a weekly basis a payments list is prepared by the RFO and councillors are invited to sign off the payment sheet and invoice. The RFO sets the payments up on the on-line banking screens and the councillors authorise the payments. Dual access is required.
7. The payments list is taken to council for approval in accordance with regulations.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £8.12 per elector.

The council has no S.137 expenditure because they have GPC.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

I am of the opinion the council 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

The Council undertakes a full risk assessment that covers operational and financial risks, this is taken to council on an annual basis.

Godalming TC is insured with Zurich, on a three year deal. Asset cover seems consistent with the asset register, and the RFO confirmed asset insurance values were reconsidered as part of the insurance tender. The insurance certificate is in date, with an expiry date of 31 March 2020.

The Museum is insured with Ecclesiastical Insurance. I viewed the Council's policy document and confirmed it runs to 31.10.20. Asset and money cover appear adequate.

In respect of motor insurance, I would recommend that council introduce a checklist of driver details to comply with insurance requirements on an annual basis.

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

"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, however, due to the election much of the detail is being withheld until after the 12th December.

Councillors receive regular reports on budget against actuals via reports to the Policy and Management Committee. I reviewed the report for the period to end of September 2019 and was able to confirm that the budget is well managed. Overspends have been properly explained and approval for funding sought from Councillors.

The Council 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

The Council uses the RBS booking module to invoice and collect income for hires. I tested a sample of transactions relating to income from room hires selected at random from the booking diary. In all cases, I was able to move from the diary booking through to invoice, and was able to agree cashbook figures back to invoices.

I was also able to agree rates back to approved fees and charges.

The precept was agreed in full to third party evidence and bank statements.

I was pleased to note that the RFO regularly checks and chases aged debtors.

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)

The council has a float of £200. This was reviewed at the audit date, it is clear this is used for small sundries and is not significant or material.

Petty cash expenditure is presented monthly to a Council meeting for approval.

I am of the opinion the control objective of "Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.", has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Interim Audit

Payroll is processed using Sage 50 payroll and is processed in house by the RFO. Payroll is then reviewed by the Clerk and signed off by two councillors prior to payment to staff.

The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS.

I tested the tax deduction for a full time employee – there were no errors. I am of the opinion salaries are correctly calculated and paid.

The PAYE and NI liabilities are paid on time.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Casual labour payments are correctly recorded via the payroll. Councillors are not paid allowances.

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 Town Council has three bank accounts. The bank reconciliations for all accounts are properly prepared and presented to committee for verification and approval on a regular basis. I checked the October and November reconciliations – there were no errors.

The council has just taken out a new \$430k loan with PWLB – this was agreed to the application paperwork.

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)

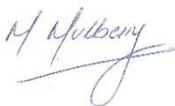
This new internal control objective is not active for 2019-20 financial year. However, I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2018/19 Actual	2019-20 Proposed
Accounts approved at full council	25 April Full Council	
Date Inspection Notice Issued and how published	14 June	
Inspection period begins	17 June	
Inspection period ends	26 July	
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

I am satisfied the requirements of this control objective were met for 2019-20, and assertion 4 on the annual governance statement can therefore be signed off by the Council.

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

Kind regards
Yours sincerely



Mark Mulberry



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Registered Auditors
& Chartered Tax Advisors

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Our Ref: MARK/GOD001

Ms R Tong
Godalming Town Council
Town Council Offices Municipal Buildings
Bridge Street
Godalming
Surrey
GU7 1HR

14th April 2020

Dear Rita

Re: Godalming Town Council
Internal Audit Year Ended 31st March 2020

Following completion of our interim internal audit on the 25th November 2019 and our final audit on the 14th 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.**

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 Council are well established, and followed. The RFO is very experienced and ensures the council follows best practice regulations and it is clear the council 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 council 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 Council 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 council.

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
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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 Council is VAT registered and the last VAT return was for quarter ended 30th September 2019, which showed a refund position. The refund was received in October. This test indicates that the council is up to date with its postings on the financial package and that these can be verified to third party evidence.

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

Check the publication & minuting of the prior year audited AGAR and notice of conclusion of audit.

External auditors report was not qualified in 2018/19. This was reported to council together with the notice of conclusion in September 2019. Evidence was also noted in the minutes of the internal auditor's report being reviewed and accepted. The notice of conclusion of audit and audited AGAR have been posted to the council website.

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that Councillors sign "Acceptance of Office" forms and register of members interests, in line with regulations.

The councillors will need to sign acceptance to receive information by electronic means. I have provided some sample wording below for council consideration.

"As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time."

Confirm that the Council is compliant with the relevant transparency code.

I note that the Council is required by law to follow the 2015 Transparency Code, a review of the web site has shown that the council is routinely following this. **However, a couple of the links need to be updated.**

Confirm that the Council is compliant with the GDPR.

As council is aware of GDPR. It was noted the Council has common email addresses internally which gives a natural segregation so it is clear beyond doubt in what capacity a councillor is acting, gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

Confirm that the Council meets regularly throughout the year

The council has the following committees:

- Full Council; meets circa 6 times per annum
- Audit; quarterly
- Staffing; Quarterly
- Mayoralty – annual
- P&M – 6 weekly
- Environment & Planning – new
- JBC - quarterly

There are also a number of working parties and groups which meets as and when necessary to cover specific tasks, not committee have spending powers.

Check that agendas for meetings are published giving 3 clear days' notice.

The RFO was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance.

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are uploaded to the council website and these agree to signed hard copies.

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months.

The standing orders are based on the NALC model. These were reviewed and readopted in September 2019

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations.

Financial regulations are based on the NALC model. These were reviewed and readopted in September 2019. The regulations being based on the NALC model contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

Check that the council's Financial Regulations are being routinely followed.

Financial regulation 2.3 deals with bank reconciliations, the council is performing a monthly bank reconciliation for all accounts and this is signed & minuted in accordance with regulations.

Financial regulation 4 deals with budgetary control and authority to spend. The office has the power to spend within a budget heading and the clerk has emergency powers up to £4,500. The internal process of the council are sufficiently robust to ensure before an order is placed the budgets are checked. On occasion it is necessary to get retrospective approval from council.

Financial Regulation 5 deals with authorisation of payments. The minutes show authorisation of payments lists in accordance with regulations. The bank mandate was updated in 2019.

Financial regulation 6 deals with making payments. The council makes payments by cheque, direct debit, debit card and bacs. The system in place is routinely followed and a review of the payments file showed all summaries are signed and invoices verified.

The de-minimis limit recorded in the Financial Regulations for the competitive purchase of items and services is as listed below. These are not incorrect but maybe restrictive for a council of this size.

- £25,000 + Tender Process
- £5,000 - £25,000 3 quotations are required.
- £1,000 - £5,000 – strive to get 3 estimates
- 0 - £1,000 – power to spend

I discussed the purchasing system with the RFO vis-à-vis financial regulations 4, 5 & 6 and ascertained that the regulations are being followed at a local level as described below:

1. Regular and recurring expenditure (rent, rates, wages, light & heat, contractual spend etc.) is known and authorised in advance (budget setting or tender process). These are, in the main, paid via direct debit, standing order or on-line banking. Evidence was noted in the minutes of advance variable direct debits being properly authorised.
2. An ad hoc expenditure requirement is identified and noted to the clerk/RFO – this can be from a number of sources and depending on the financial amount will be discussed in advance with council, committee or chair. If required, this is approved in advance by council committee before the expenditure is incurred. My audit testing showed via the minutes that there is where appropriate discussion of expenditure before the orders are placed.
3. The order is made via the office – councillors are not allowed or permitted to place amend or vary orders.
4. The supplier invoice, when received, is reviewed by the RFO and box stamped and passed to budget holder for authorisation and review. My audit testing showed that supplier invoices do all have a box stamp.
5. The authorised invoices are then returned to the RFO and are input into the financial reporting package.

6. On a weekly basis a payments list is prepared by the RFO and councillors are invited to sign off the payment sheet and invoice. The RFO sets the payments up on the on-line banking screens and the councillors authorise the payments. Dual access is required.
7. The payments list is taken to council for approval in accordance with regulations.

Financial regulation 7 deals with approval and authorisation of salaries, the minutes and files show evidence of authorisation of changes and of wages generally.

Confirm all section 137 expenditure meets the guidelines & does not exceed the annual per elector limit of £8.12 per elector.

The council has no S.137 expenditure because they have GPC.

Confirm that checks of the accounts are made by a councillor.

The system noted above details internal review takes place and councillor, committee and council level. I am under no doubt that council properly approves expenditure.

I am of the opinion the council 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 after excluding the one off expenditure items, is broadly similar to the prior year. The variance analysis does describe the movement from one year to the next.

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.

Creditors were £19,453 of which

- Trade creditors £13,001 - agrees to aged creditors rpt – no aged balances.
- Revenue in advance £2,666 – agrees to schedule
- Deposits £3,785

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 & FINAL AUDIT)

Interim Audit

The Council undertakes a full risk assessment that covers operational and financial risks, this is taken to council on an annual basis.

Godalming TC is insured with Zurich, on a three year deal. Asset cover seems consistent with the asset register, and the RFO confirmed asset insurance values were reconsidered as part of the insurance tender. The insurance certificate is in date, with an expiry date of 31 March 2020.

The Museum is insured with Ecclesiastical Insurance. I viewed the Council's policy document and confirmed it runs to 31.10.20. Asset and money cover appear adequate.

In respect of motor insurance, I would recommend that council introduce a checklist of driver details to comply with insurance requirements on an annual basis. This is ongoing at the final audit date.

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

“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, however, due to the election much of the detail is being withheld until after the 12th December.

Councillors receive regular reports on budget against actuals via reports to the Policy and Management Committee. I reviewed the report for the period to end of September 2019 and was able to confirm that the budget is well managed. Overspends have been properly explained and approval for funding sought from Councillors.

The Council 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 council has £502,377 of total reserves of which earmarked reserves and £238,434 of general reserves. 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 £320k. 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

The Council uses the RBS booking module to invoice and collect income for hires. I tested a sample of transactions relating to income from room hires selected at random from the booking diary. In all cases, I was able to move from the diary booking through to invoice, and was able to agree cashbook figures back to invoices.

I was also able to agree rates back to approved fees and charges.

The precept was agreed in fill to third party evidence and bank statements.

I was pleased to note that the RFO regularly checks and chases aged debtors.

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.

Final Audit

The precept income was tested to remittance advice notes and application for payment. The local tax support grant has been correctly shown in box 3 of the AGAR. There are no errors to report.

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.

In total, other income has increased by £318,915 this is due in the main to income from a PWLB loan of £430k and reductions in one off income received in 2019. This has been reported on the report of significant variances. I am of the opinion that income is properly recorded.

At the year-end date the council has £32,277 of debtors. The debtors are further broken down into:

- Sales Ledger £12,280 – agrees to aged debtors rpt.
- VAT £16,281 – agrees to return
- Prepayments £3,700 – Rates
- Sundry £16 – JBC intercompany debtor

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 AUDIT)

The council has a float of £200. This was reviewed at the audit date, it is clear this is used for small sundries and is not significant or material.

Petty cash expenditure is presented monthly to a Council meeting for approval.

I am of the opinion the control objective of “Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.”, has been met.

G. PAYROLL (INTERIM & FINAL AUDIT)

Interim Audit

Payroll is processed using Sage 50 payroll and is processed in house by the RFO. Payroll is then reviewed by the Clerk and signed off by two councillors prior to payment to staff.

The council has fulfilled its obligations in respect of auto-enrolment and uses LGPS.

I tested the tax deduction for a full time employee – there were no errors. I am of the opinion salaries are correctly calculated and paid.

The PAYE and NI liabilities are paid on time.

All Council employees are paid through the payroll for all Council work undertaken. No employees are paid separately for any other Council work undertaken. Casual labour payments are correctly recorded via the payroll. Councillors are not paid allowances.

Final Audit

The amounts shown on the AGAR, were reconcilable to the payroll records, there were no errors.

The year on year movement of £21,422 is less than 15% and as such does not need further explanation on the report of significant variances.

I am of the opinion that salaries are correctly stated on the AGAR and that the control object of “Salaries to employees and allowances to members were paid in accordance with this authority’s approvals, and PAYE and NI requirements were properly applied.”, has been met.

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.

Final Audit

The loan interest and capital repayments were agreed to PWLB debt management letters and the closing balance to the end of year statement letter. There were no errors.

The Council does not hold any long term investments i.e. over 1 year. Any addition to the asset register is normally with a cost value greater than £1,000.

The fixed asset register has been maintained in an Excel spreadsheet and agreed to the AGAR. The asset register was up to date with all relevant assets as at the current financial year end.

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 Town Council has three bank accounts. The bank reconciliations for all accounts are properly prepared and presented to committee for verification and approval on a regular basis. I checked the October and November reconciliations – there were no errors.

The council has just taken out a new \$430k loan with PWLB – this was agreed to the application paperwork.

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 council had a reconciled bank position which has been signed in accordance with financial regulations. I have reviewed the reconciliation there were no outstanding payments and no outstanding lodgements.

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 correctly 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	412,484	466,245	Agrees to 2019 carry forward
2	Precept or Rates and Levies	622,205	643,778	Agrees to district council remittance advice
3	Total other receipts	382,603	701,518	Includes £430,000 PWLB loan in turn agreed to PWLB statement
4	Staff costs	311,248	332,670	Reconcilable to the payroll
5	Loan interest/capital repayments	59,753	59,753	Agrees to PWLB interim statements
6	All other Payments	580,046	916,741	Agrees to list and variance analysis
7	Balances carried forward	466,245	502,377	Casting agrees
8	Total value of cash and short term investments	484,275	492,368	Agrees to combined bank reconciliation
9	Total fixed assets plus long term investments and assets	1,562,282	1,977,504	Agrees to register – purchase of 999 lease and new vehicle – verified to completion statement and purchase invoices
10	Total borrowings	1,073,018	1,476,881	Agrees to PWLB statement

The variance analysis is required because there are variances greater than 15% and £500. This has been prepared on a summary table basis showing financial elements.

The council has made provision within its schedule of meetings to sign off the annual governance statement. 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)

I confirmed with the RFO that arrangements are in place at this Council to ensure proper exercise of public rights. Relevant dates are set out in the table below.

Inspection - Key date	2018/19 Actual	2019-20 Proposed
Accounts approved at full council	April 2018 Full Council	TBC
Date Inspection Notice Issued and how published	1 June	TBC
Inspection period begins	4 June	TBC
Inspection period ends	13 July	TBC
Correct length	Yes	yes
Common period included?	Yes	yes
Summary of rights document on website?	Attached to inspection announcement	Attached to inspection announcement

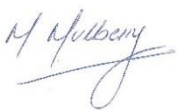
SI 2020/404 The Accounts and Audit (Coronavirus) (Amendment) Regulations 2020. This SI amends the deadline by which the Annual Governance Statement and Statement of Accounts of the Annual Governance and Accountability Return (AGAR) together with any certificate or opinion issued by the local auditor must be published from 30 September 2020 to 30 November 2020. Previously there was a requirement for all smaller authorities to have a common period for the exercise of public rights, being the first 10 working days of July.

Under the new regulations there is no requirement for a common period for the exercise of public rights. Smaller authorities are still required to set a period for this purpose, but the only requirement is that the 30 working day period for the exercise of public rights should start on or before the first working day of September, i.e. on or before 1 September 2020. This SI was issued on 7 April and is effective from 30 April 2020.

I am satisfied the requirements of this control objective were met for 2017-18, and assertion 4 on the annual governance statement can therefore be signed off by the Council. Plans are also in place to allow for inspection periods to be published and set correctly for 2019-20 accounts – the Council is planning to follow dates suggested by external audit.

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

Kind regards
Yours sincerely



Mark Mulberry

13. REVIEW OF THE EFFECTIVENESS OF INTERNAL CONTROL FOR GODALMING TOWN COUNCIL AND GODALMING JOINT BURIAL COMMITTEE

Background

1. Paragraph 4 of the Accounts and Audit (England) Regulations 2011 says the following:

4. (1) The relevant body is responsible for ensuring that the financial management of the body is adequate and effective and that the body has a sound system of internal control which facilitates the effective exercise of that body's functions and which includes arrangements for the management of risk.

(2) The relevant body must conduct a review at least once in a year of the effectiveness of its system of internal control.

(3) The findings of the review referred to in paragraph (2) must be considered—

(a) in the case of a larger relevant body, by the members of the body meeting as a whole or by a committee, and

(b) in the case of a smaller relevant body, by the members of the body meeting as a whole, and

following the review, the body or committee must approve an annual governance statement, prepared in accordance with proper practices in relation to internal control.

(4) The relevant body must ensure that the statement referred to in paragraph (3) accompanies—

(a) any statement of accounts it is obliged to prepare in accordance with regulation 7, or

(b) any accounting statement it is obliged to prepare in accordance with regulation 12.

(Members to note that for the purposes of the Accounts and Audit Regulations Godalming Town Council and the Godalming Joint Burial Committee are both smaller relevant bodies.)

2. It is part of the role of the Audit Committee to undertake a rolling programme of work that goes to inform the Council's review of the effectiveness of its system of internal control and the work programme forms part of the Council's evidence base. The Audit Committee also undertakes that work on behalf of the Godalming Joint Burial Committee, although as previously discussed in that case the relationship is different – the Audit Committee is not a committee of the Joint Burial Committee but Councillor Steel represents the JBC on the Audit Council.

3. It is the normal practice of Godalming Town Council and of the Godalming Joint Burial Committee to undertake reviews of the effectiveness of internal control by 31 March each year. Due to COVID-19 causing the cancelling of planned meetings during March 2020, this has not occurred for the financial year ended 31 March 2020. In addition to its ongoing reviews the Audit Committee will normally undertake two formal reviews, which together make up the "review of the effectiveness of systems of internal control" – this report and the review of the annual governance statement. For the financial year ended 31 March 2020 both reviews will be done by Full Council and are on this agenda.

Effectiveness of Systems of Internal Control

4. Members are asked to consider whether the Audit Committee's work programme deals adequately with the internal systems of control?
5. Members are further asked to address specifically the question of the effectiveness of audit and to do that by considering the questions and suggested responses 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. The scope of Audit has not changed since Mulberry & Co were first appointed although additional reviews have been performed as and when considered necessary.

- **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 and Godalming Town Council performed a market test in the 2017/18 financial year which resulted in Mulberry & Co being reappointed. However, in order to ensure familiarity does not become an issue, the person performing the audit was changed in the 2016/17 financial year and changed again in the 2019/20 financial year.

- **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 and his colleague Andy Beams is similarly qualified;

- **Relationships**

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

- The relevant responsibilities of Members, Clerk and RFO are clearly defined in the job description for the Clerk and RFO and the terms of reference of the Audit Committee. There are also clear definitions of responsibility in Financial Regulations which are reviewed at least annually.

- **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 last internal audit was conducted on the 25 November 2019 and reported at the Audit Committee meeting on the 6 February 2020. The Committee's observations then accompanied the Internal Audit Report to the Full Council on the 30 April 2020. At its meeting on the 30 April 2020 Full Council 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 thereafter and the expectation is that it should be received back by the 30 September 2020. The annual return will be considered at the next scheduled meeting following its receipt from the External Auditor.

Internal Audit Process

6. The Committee is further asked to consider the following questions and suggested 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 Full Council.

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 Audit Committee; the most recent included on Audit Committee meeting dated the 6 February 2020.

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 Godalming Joint Burial Committee was to perform its own risk assessments at its meeting on the 26 March 2020. This meeting was cancelled due to COVID-19 but will be on the agenda for its virtual meeting planned for 14 May 2020.

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

- The Audit Committee reported to Full Council on the 26 September 2020 (Min Nos. 236-19 and 237-19 refer).

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

- The Annual Reports from the Internal Auditor are usually presented to the Audit Committee and then received by Full Council (see above for dates).

External Audit Process

7. The Committee is further asked to consider the following questions and suggested 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 Godalming Town Council are presented to the Audit Committee, the most recent being brought to Full Council on the 26 September 2019.

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 for the 2018-19 financial year.

During the 2018-19 financial year, the Council went out to market to appoint their Internal Audit function for the 2018-19 financial year onwards. As a result of this exercise, Mulberry & Co was reappointed.

PK Littlejohn LLP will be the External Auditor for Godalming Town Council for the 2019-20 financial year and BDO will be the External Auditor for the Godalming Joint Burial Committee.

Characteristics of the Review

8. Finally the Council is asked to consider the following questions and suggested responses about the overall characteristics of this review.

Can it be seen as a Catalyst for Change?

- Yes, the evidence being the 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.

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 additional professional fees budget and/or reserves should unexpected circumstances demand more internal audit input is available if required). Good communication lines exist between the Internal Auditor and the Council's Officers and contracted staff.

Section 1 – Annual Governance Statement 2019/20

We acknowledge as the members of:

ENTER NAME OF AUTHORITY

our responsibility for ensuring that there is a sound system of internal control, including arrangements for 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' means that this 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.			<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
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 authority to conduct its business or manage its finances.			<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
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.			<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			<i>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.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.			<i>responded to matters brought to its attention by internal and external audit.</i>
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 authority and, where appropriate, have included them in the accounting statements.			<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
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	N/A <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>

*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chairman and Clerk of the meeting where approval was given:

Chairman

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

Other information required by the Transparency Codes (not part of Annual Governance Statement)
Authority web address

AUTHORITY WEBSITE ADDRESS

14. ANNUAL GOVERNANCE STATEMENT

Members to consider the Town Council's Annual Governance Statement for the Financial Year ended 31 March 2020 specifically considering the answers to the questions posed by the Annual Governance Statement. The proposed answers are shown below and are recommended by the Responsible Finance Officer.

	Statement <i>Godalming Town Council</i>	Recommended Answer	Evidence
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. Budget monitoring 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 Audit Committee's work programme and inclusion on this agenda. By the introduction of new systems and control (e.g. introduction of automated booking system with improved controls over revenue completeness; development of Fixed Asset Policy). 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 manage its finances.	YES	We employ competent staff and maintain an adequate budget for external professional advice augmented as required for specific additional advice. Staff attend sector specific conferences to ensure they are kept abreast of changes in the law (e.g. The Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulation 2017).
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. The notices are also displayed on our website. In addition, ad hoc queries during the year are 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 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. Insurance schedule updated to reflect purchase of 107-9 High Street, the purchase of the van and the employment of two manual workers, amongst other normal revisions.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	YES	Report of the Internal Auditor was received by the Audit Committee on 25 November 2019. Report of the External Auditor was received by the Full Council on the 26 September 2016. 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	On the agenda for this meeting.
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 2019/20 for

ENTER NAME OF AUTHORITY

	Year ending		Notes and guidance
	31 March 2019 £	31 March 2020 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward			<i>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.</i>
2. (+) Precept or Rates and Levies			<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts			<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs			<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments			<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments			<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward			<i>Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments			<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets			<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings			<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
11. (For Local Councils Only) Disclosure note re Trust funds (including charitable)	Yes	No	<i>The Council, as a body corporate, acts as sole trustee for and is responsible for managing Trust funds or assets.</i>
			<i>N.B. The figures in the accounting statements above do not include any Trust transactions.</i>

I certify that for the year ended 31 March 2020 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date

DD/MM/YY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chairman of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

16. GODALMING TOWN COUNCIL COVID-19 RESPONSE

Background

On 9 March 2020 Godalming Town Council (GTC) was still planning to hold its Annual Town Meeting on the 19 March and was preparing for an Extraordinary Full Council meeting to keep Members informed and sign off preparatory actions in case the Coronavirus pandemic escalated in the UK. By the end of that week GTC was implementing its business continuity plans to be able to operate as a dispersed entity.

Primary actions taken by GTC since 16 March

On Monday, 16 March the dispersal plans and business continuity plans were fully implemented. The processes, procedures and plans that had been developed over a number of years, but primarily for different scenarios, proved resilient and have allowed GTC to continue without interruption.

By the 17 March the Godalming Museum had been closed, the Friday Pop-up Market, as it is not a food market, cancelled and with the exception of the Pepperpot Undercroft, which is a food market, all community buildings were closed. This entailed contacting all hirers and clearing all bookings till the end of May – this has now been extended into June. Refunds of hire charges were made and contact has been maintained with users of the community buildings in order to provide a smooth restart when circumstances allow.

GTC also closed the public toilets in Crown Court and Farncombe as at the present time the potential risk of contagion from their public use outweighed their social good.

In addition to the closure of venues, we were also required to cancel all public events up until July. Events beyond that date are under review and government guidance will determine when and how we are able to restart public events.

Staff and the Group Leaders' Forum have worked to mitigate the impact of cancellation on our community partners – The Godalming Community Run being a case in point.

Having cancelled scheduled council meetings, GTC has been operating under the Council's published Scheme of Delegation and Standing Orders. The Town Clerk has been supported in this by weekly virtual meetings with Political Group Leaders, which has provided assurance and guidance.

Financial Governance and oversight continues, albeit in an amended format, but the process retains councillor oversight. The amended process means we are able to make faster payments to our suppliers, many of whom are small local business and trade people, who are immensely grateful that GTC is not adding to their cash flow worries.

Initially activities at 107-109 High Street were reduced to a single trade activity, however, we are now at site closure due to supply issues and have gone from being a couple of weeks ahead of schedule to an unknown delay. As such the schedule is in abeyance and we will progress where and when we can but the move in date is definitely going to be a bit later than anticipated. There are a number of unknowns that will continue to affect our ability to progress the works.

The cemetery and maintenance staff continue to focus resources on the provision of bereavement services. However, they have also been taking advantage of the shutdown of the community buildings and have rescheduled works that would have required closure of the centres at a later date. Broadwater Park Community Centre (BWP) main hall has been redecorated, the kitchen is being upgraded and the communal areas refreshed. All works have been undertaken whilst fully observing social distancing protocols. If ring-fenced

finances allow it is hoped that the toilets can be also be refurbished. On completion of these works, BWP will have been fully refurbished internally over the first half of 2020. The external refurbishments and repairs will be scheduled for 2021. In addition to the works at BWP, work has started on repainting the Caudle Hall at the Wilfrid Noyce Centre. This work is progressing between outside grounds work requirements, cemetery duties and ad-hoc support to the Community Store – more of that later.

Strategically GTC has taken a position of information provider and sign poster to other service providers. This is for two reasons, firstly it is the model that works best with the County's Resilience Forum Plans and secondly it prevents duplication of effort. Part of this campaign has been to change the web and social media banners to reflect Public Health England messaging and also to share Waverley Borough Council (WBC) and Surrey County Council information.

GTC's information campaign, be it web based or social media has been well received as have our initiatives such as the Stay in Place Support Directory, which staff started on the Friday evening the lockdown was announced and had it published by the Monday. This formed a model for the other towns and WBC have now brought it together as a borough wide directory. Likewise our Keep in Touch Pick up the Phone Campaign has been taken up by an array of community groups who are keeping in contact with each other.

Shown below are the Social Media and Website statistics for some of the messaging areas between 16 March and 22 April 2020:

Subject	Views	Note
GTC Home Page	1740	
Coronavirus Information Page	243	
Stay in Place Directory	1082	
Community Store	505	Since 17 April

NB: Website saw a total of 5,140 sessions

Subject	No of Posts	Reach	Engagement	Shares
Stay in Place Posts	15	15,561	1,650	74
Broadwater School – PPE	2	34,931	8,163	134
Stay in Touch–Pick Up The Phone	4	2,626	73	9
Community Store	10	36,895	5,692	272

NB: Other high performing posts of 5,000 plus reach = No Bonfires, Farncombe Day Centre, Cemeteries, Jack Phillips, Tooth Fairy/Easter Bunny.

These figures do not include Twitter or Instagram

That is not to say GTC has not been involved in direct intervention.

In collaboration with St Marks, GTC is ensuring support is getting to young people who have recently left care and are living in Godalming.

Whilst GTC is supporting the St Marks Godalming Food Bank, as Members are already aware, working with the Godalming & Farncombe Coronavirus Community Support Group, the Godalming Community Fridge and the Milford & Witley Support Group, GTC, in a matter of days transformed the Wyatt Room at the Wilfrid Noyce Centre into a 'Community Store' as an additional support system. The Community Store is being directly supported by the Facilities Supervisor and indirectly supported by the Support Services Executive and the Community & Communications Officer who are managing its administration and promotion.

The Community Store is a supplementary service to the St Marks Food Bank service and is a temporary response to try to support what could be classified as the 'newly vulnerable' people within our communities, who a few weeks ago were working and would never have dreamt that they might need support. The Community Store has been supporting a range of residents including those who are new applicants of Universal Credit. The challenge remains of getting information to those who may be in need of its services that it is available and easy to access. Those who have used it have provided positive feedback.

As well as the Food Bank we have also been supporting the Farncombe Day Centre and have provided funding for a sealing machine which packages meals for delivery. Additionally, GTC has provided the use of its works van to assist the Day Centre when the delivery rounds have extended out as far as Chiddingfold. So far nearly 1,000 meals have been supplied.

On an environmental front our grounds staff have been out and about to maintain our landholdings and ensure our plantings thrive. A test site has been established at Eashing Cemetery where 4 different methods of propagation of wildflower meadows have been used so we can determine which works best for our conditions.

Finally, Eashing Cemetery has set out its first area specifically designated for members of the Ahmadiyya Muslim Community whose world headquarters is based in Waverley. This is in keeping with Godalming Town Council openness, respect and acceptance of our diverse community.

Whilst Godalming Town Council may not deliver on the big services and has had to cancel a number of the events that help to make Godalming such a special place to live and work, it has strived to ensure that some of the important local contacts are maintained and that residents have a reliable point of contact for help and assistance.

Finally, although strictly a Joint Burial Committee responsibility, as Godalming Town Council is the 97% majority stakeholder and provides the staff and physical resource, it is right that GTC Members are made aware that Godalming is supporting not only Godalming and Busbridge parish but also working with Waverley, Guildford, Woking Borough Councils and Surrey County Council as part of the County Resilience structure during the current situation.

Delegated Authority

Members to note the following expenditure authorised under the Council's Scheme of Delegation and in consultation with the Group Leaders' Forum.

Farncombe Day Centre – Grant to provide a sealing machine in support of Community Meals - £2,500 – General Grants Budget.

Broadwater School – Grant to purchase materials for the production of Full Face Visors PPE - £500 – Council Community Grant Fund.

Godalming & Villages Community Store – Purchase of racking system - £650 – New Initiatives Fund (racking will be re-purposed when no longer required for the Community Store).

Finance Related Issues

Whilst direct expenditure in response to COVID-19 is fairly modest and is contained within existing budgets, the main issue surrounds the loss of income from GTC community buildings, rental incomes and community events. Whilst savings in operating expenditure such as cleaning, heating and waste removal has, where possible, been implemented the full impact of the closures may not be known until at least revised estimates. In order to control expenditure as much as possible, delegated expenditure has been limited and prior approval of the Town Clerk or Finance Officer is required before expenditure can be incurred.

GODALMING TOWN COUNCIL

Disclosure by a Member¹ 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]² [a non-pecuniary interest]³ 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 _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee

² 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

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