

ST MARTHA PARISH COUNCIL

Minutes of the Meeting of St Martha Parish Council held on 9th July 2024 at 7:00 p.m. in Chilworth Village Hall

24/110 Present:

Councillors:

Cllr Mrs. P Allen (Chair), Cllr G Brown (Vice-Chair), Cllr J. Peake, Cllr Mrs. Price

Shalford Peasmarsh and Chilworth Community Councillor Adrian Cansell
Surrey County Councillor and Guildford Borough Councillor – Robert Hughes

One member of the public

In attendance: Parish Clerk - Anne Tait

24/111 To accept apologies and reason for absence in accordance with the LGA 1972, Sch 1 para 40.

Apologies and reason for absence was received from Parish Councillor Mrs Julia Tantram and Tree Warden Simon Harrold. Apologies and reasons for absence were accepted by the Council.

24/112 Declaration of Disclosable Pecuniary Interests (DPIs) - by Councillors on any of the agenda items below in accordance with The Relevant Authorities (Disclosable Pecuniary Interests) Regulations 2012. (SI 2012 No. 1464)

No declarations were made.

24/113 Declaration of Non-Pecuniary Interests

No declarations were made.

24/114 Register of Interests

No updates were declared.

24/115 Minutes of the previous meeting:

It was proposed by Cllr Mrs Allen, seconded by Cllr Peake, and unanimously **RESOLVED** that the minutes of the Extra-Ordinary Meeting on **4th June 2024** be approved and signed by the Chairman.

It was proposed by Cllr Mrs Allen, seconded by Cllr Peake, and unanimously **RESOLVED** that the minutes of the following meetings be approved - following the amendments below.

29th May 2024 - Annual Meeting of the Parish Council dates to be amended at Minute number 24/80.

18th June 2024 - Extra-ordinary Meeting - requires a spelling to be corrected at Minute number 24/104.

24/116 Public Participation Session

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It was reported by the Clerk that thanks had been forwarded to Jean-Pierre Pugh for treating the poisonous hemlock along the Dorking Road pavement with herbicide. It was reported that this appears to have been highly effective in killing this year's growth.

It was reported that there were discarded road signs on the pavement outside the Percy Arms and on the pavement outside 10/11 Haywards Corner.

RESOLVED: The Clerk to complete an on-line reporting form to SCC.

24/117 Reports, Communications and Updates:

Parish Clerk:

The Clerk's report had previously been circulated giving an update on the following item:

Footpath dedication between Footpath 257 and 258

04/07/24 - Email received from: Eliza Wyrzykowska, SCC Countryside Access Assistant, (Legal Definition)

Apologies for the delay in providing an update on the path dedication process. As Dan explained in his email sent on 23 October last year, the team were in the process of recruiting and training new members, which took several months.

Having joined the Surrey Rights of Way team earlier this year, I am pleased to let you know that I will be taking this dedication forward.

The purpose of this email is just to provide an update and introduce myself, as I need to familiarise myself with all the work done up until now. I shall, however, be in touch within the next few weeks to provide more details on the next steps.

Parish Councillors

Cllr Mrs Allen reported on the progress made by herself and three other volunteers on Footpath 252 and Bridleway 252(a). Further work was required to add a few more new posts and adjust the wire at the top end of the path. It is the intention of the volunteers to resume the task and complete what is necessary to the areas where the fence has fallen and therefore requires more posts and wire to be reinstated.

Furthermore, a new footpath and bridleway sign has been erected at the end of the path nearest Chilworth. This makes it clear which is a Bridleway and which is a Footpath. The signs remain at the Blackheath end of the paths.

RESOLVED: That the Parish Council re-imburse David Allen for posts, wire and sundry items, the expenditure incurred for repairing the fencing along footpath 252 and bridleway 252a upon receipt of an invoice.

St Martha Parish Council's Tree Warden

Simon Harrold was unable to be present.

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Shalford Community Councillor’s Report

Cllr Cansell reported that the play area in Brookwood is being re-furbished. A consultation on the Kings Road ‘slip’ is due to be held on 15/07/24 in Shalford Village Hall.

Report from Borough Councillor and County Councillor – Bob Hughes

- **The broken/missing fingerpost (reference 2471398) at Chilworth Station - reported in August 2020:** Following a request from the Clerk with regard to the above, Cllr Hughes reported that he had followed this issue up with the relevant SCC Officers. Cllr Hughes reported that SCC were undertaking a wider survey on fingerposts, but he felt confident that it would be replaced sometime in the future. He also reported that Sample Oak Lane is to be resurfaced.

24/118 Chilworth Village

Cllr Brown offered to attend the Shalford Community Council meeting to be held on 18/07/24.

24/119 Climate Change

Cllr Mrs Allen reported on the SALC Forum meeting she attended via zoom on Wednesday 3 July 2024. The notes and slides will be forwarded to Members when received.

24/120 Policies, Financial and Regulation Approvals

(a) Proposed list of payments and transfers to be tabled at the meeting for approval:

The payment list was presented to the meeting a copy of which had been issued to all Members via email in advance of the meeting – ref Table 1. It was proposed by Cllr Mrs Price, seconded by Cllr Peake and unanimously **RESOLVED** the payments to the value of £251.48 be approved. The payment list was duly signed by the Chairman, Cllr Mrs Allen, during the meeting.

Table 1: Proposed list of payments 9th July 2024

Budget Head	Date	Description	Supplier	Net	VAT	Total
Clerk’s Expenses	09/07/24	Staff mileage	Shell	31.05	0	31.05
Internal Audit	18/06/24	Annual Internal Audit	Mulberry LAS	97.50	0	97.50
Zoom	17/06/24 to 16/07/24	Facility to hold meetings on line	Zoom	12.99	2.60	15.59
Printing/promo	08/07/24	Re-working A5 leaflet for Cllrs recruitment	Atlee Design	40.00	0	40.00
Printing	09/07/24	100 x A5 leaflets (50 on both sides)	NJM	13.70	2.74	16.44
IT expenses	19/06/24	1 x Ink Cartridge-Black	Viking Direct	42.42	8.48	50.90
Totals				237.66	13.82	251.48

- (b)** The Responsible Finance Officer (RFO) had prepared the bank reconciliation for period ended 31/06/24 in accordance with the Accounts and Audit Regulations, a copy of which had been issued to all Members via email in advance of the meeting. It was proposed by Cllr Mrs Price, seconded by Cllr Peake and unanimously **RESOLVED** that the bank reconciliation be approved and signed by the Chairman, Cllr Mrs Allen during the meeting.

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(c) **The Internal Audit carried out 14 June 2024 - To consider and approve the Internal Auditor's report.**

A copy of the full report is shown below:

Executive summary

Following completion of our year-end internal audit on 14th June 2024 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.

Our report is presented in the same order as the assertions on the internal auditor report within the published AGAR. The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of this is available on request. The report concludes with an opinion as to whether each assertion has been met or not.

Where appropriate **recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, I would recommend however, that the council have an interim & final audit each year. It is therefore our opinion that the systems and internal procedures at St Martha Parish Council are well established and followed.

Regulation

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. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance."

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit's function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. 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.

Independence and competence

Your audit was conducted by Mark Mulberry of Mulberry & Co, who has over 30 years' experience in the

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financial sector with the last 13 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter

An engagement letter was previously issued to the council covering the 2023/24 internal audit assignment. Copies of this document are available on request.

Planning and inherent risk assessment

The scope and plan of works including fee structure was issued to the council under separate cover. Copies of this document are available on request. In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been properly kept throughout the financial year.

Audit findings

The year-end audit was conducted on site with the Clerk, who also acts as the council’s Responsible Financial Officer (RFO). The Clerk had prepared the information advised in advance of the visit, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and a review of the council website

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www.stmarthaparishcouncil.co.uk

The Council continues to use excel as a day-to-day accounting package. The council has circa 60 transactions per annum and a simple cashbook system is entirely adequate for a council of this size.

My audit testing 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 1/4/23 and confirmed they could be agreed back to the audited accounts for 2022/23.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

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

The 2022/23 AGAR is published on the website along with the internal audit report.

Confirm by sample testing that councillors sign statutory office forms.

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. Register of interests and notice to receive information by electronic means. The council website provides details of councillors with links to locate their individual Register of Members' Interests Forms.

Confirm that the council is compliant with GDPR.

The council is fully aware of GDPR. It was noted the council has established common council email addresses. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The council has a Privacy Notice and Accessibility Statement on the home page of its website, and it is clear the council has made every effort to comply with the website requirements.

Confirm that the council meets regularly throughout the year.

The council meets at least twelve times a year.

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

Statute requires that at least "three clear days" notice is given before a meeting of a parish or community council. The notice of the time and place of such meeting has to be displayed in some conspicuous place within the parish or community. "Three clear days" means that the notice of a meeting must allow for three perfect intervening days. That means that you should not include the day of posting the notice or the day of the meeting. *Local Government Act 1972, Sch 12, para 4.*

<https://www.legislation.gov.uk/ukpga/1972/70/schedule/12/2012-01-16>

In addition to the public notice, the clerk (as proper officer) is required to serve upon every councillor a summons to attend the meeting. It should be signed by the clerk, give the date, time and place of the meeting, and specify the business to be transacted.

It is important that members receive the summons with the agenda (including any reports or other documents which form part of it) in good time, so that councillors have the best possible opportunity of

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preparing for the meeting.

The agendas are in accessible format with background information attached and councillors are properly summoned. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

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

Draft minutes are uploaded to the council website, ordinarily within 10 days of the meeting taking place. I also note these are in accessible format.

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 taken to council and approved in May 2025.

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

Financial Regulations are based on the current NALC model. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. These were taken to council on the 4th June 2024.

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

The council orders and settles its suppliers as follows:

- A payments list is presented together with the supplier invoices at each council meeting. Councils approved and sign off the invoices and the payments list.
- Payments are set up on the on-line (dual access) system. Two councillors are required to log on to authorize the release of payments.
- All payments including standing Orders and Direct Debits are reported each month to council. I have reviewed the purchase invoice file and can confirm the invoices are annotated and signed off. I am under no doubt council is properly discussing, reviewing and approving expenditure.

Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £9.93 per elector.

There was £25 of S137 expenditure in evidence. This is below thresholds.

Check receipt of VAT refund matches last submitted VAT return.

The council submits its VAT return on an annual basis. I verified the refund to the bank receipt and a small sample of transactions to the underlying Cashbook.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council has a risk management policy. I reviewed the policy and the risk assessment record, which details the types of risk identified, who might be harmed and how, assigns a perceived risk level, records action taken and how the risk is managed.

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This type of approach is suitable for a council of this size and demonstrates that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich which expires on 31/05/2025. The policy includes Public Liability and Employers Liability cover of £10,000,000 each and a Fidelity Guarantee of £250,000 which is sufficient for a council of this size. The listed asset cover appears appropriate based on the items recorded on the council's asset register.

We discussed assertion 8 on the Annual Governance Statement and whether 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."

The Clerk confirmed that they were not aware of any event having a financial impact that was not included in the accounting statements.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £13,850 for 2023/24; 23/13 (c) minute evidence was found showing council resolved to approve the precept application. I checked the minutes for the 2024/25 application and can confirm that council properly resolved to apply for a precept. With a tax base of 400 (2022/23: 403.5 this equates to a band D equivalent of £34.62 (2022/23: £37.35) – compared to the average in England of £79.35 (2022/23: £74.81).

Due to the limited number of transactions the clerk presents sufficient financial performance information to council for review. I am under no doubt the council is aware of actual spending.

The council holds £17,500 in earmarked reserves (EMR), spread across a range of clearly identifiable projects. I checked the purpose of these EMRs with the Clerk and am satisfied they are all for legitimate future planned projects of the council.

The council also holds £18,091 in the general reserve.

The Joint Panel on Accountability and Governance (JPAG) Practitioner's guide states '*the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure*' (para 5.33).

The general reserve balance is with the top end of the recommended range.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked;

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and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from grants, interest and VAT refund. From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source.

The precept has been agreed to third party evidence.

The council has no annual charges to review.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for.

Audit findings

Not applicable the council has no petty cash

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

The Clerk is the only employee and has a signed contract of employment, based on the NALC template. I was able to verify that the salary is aligned to the NJC scale point range.

The council uses a third party for processing payroll, who calculates the PAYE and pension deductions. I reviewed the payslips for December 2023 and the payroll deductions appear correct. The salary payments are authorised and paid by the council in the same way as other payments.

I reviewed the total figure being included within box 4 (staff costs) on the Annual Governance and Accountability Return (AGAR) and confirmed that this includes only salary payments, HMRC payments and pension contributions.

There are no councillor allowances.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

The council has a simple fixed asset register in place which is suitable for a council of this size. Assets are correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register. The council has no long-term investments.

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I confirmed the asset register total matches that included in box 9 (total fixed assets plus long term investments and assets) on the AGAR. There has been no change year on year.

The council has a no PWLB loans and no long-term investments.

I. BANK AND CASH

Internal audit requirement

Periodic and year-end bank account reconciliations were properly carried out.

Audit findings

Financial regulation 3.2 states ‘On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign the reconciliations and the original bank statements (or similar document) as evidence of verification. This activity shall on conclusion be reported, including any exceptions, to and noted by the Council.’

Bank reconciliations are completed monthly and presented to council at every meeting for review. I reviewed the March 2024 bank reconciliation and was able to confirm the balances to the bank statements and found no errors.

I noted that the reconciliation and bank statement have been signed in accordance with Financial Regulation 2.2,

Balances held are within the £85,000 protection limit offered by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

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.

Audit findings

The council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

Section 1 – Annual Governance Statement

Based on the internal audit finding I recommend using the table below as the basis for that discussion.

	Annual Governance Statement	‘Yes’ means that this authority	
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>	YES – accounts follow latest Accounts and Audit Regulations and practitioners guide recommendations.

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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>	YES – there is regular reporting of financial transactions and accounting summaries, offering the opportunity for scrutiny.
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>	YES – the Clerk advises the council in respect of its legal powers.
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>	YES – the requirements and timescales for 2021/22 year end were followed.
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>	YES – the council has a risk management scheme and appropriate external insurance.
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting	<i>arranged for a competent person, independent of the financial</i>	YES – the council has appointed an independent and competent internal auditor.

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	records and control systems.	<i>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>	YES – matters raised in internal and external audit reports have been addressed.
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>	YES – no matters were raised during the internal audit visits.

9	Trust funds including charitable – In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/asset(s), including financial reporting and, if required, independent examination or audit.	<i>has met all its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>	N/A – the council has no trusts
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Section 2 – Accounting Statements

AGAR box number	2022/23	2023/24	Internal Auditor notes
1	Balances brought forward	38,942	41,314
2	Precept or rates and levies	15,070	13,850

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3	Total other receipts	841	1,364
4	Staff costs	8,922	10,664
5	Loan interest/capital repayments	0	0
6	All other payments	4,617	10,273
7	Balances carried forward	41,314	35,591

8	Total value of cash and short term investments	41,314	35,591
9	Total fixed assets plus long term investments and assets	38,369	38,369
10	Total borrowings	0	0

For Local Councils Only	Yes	No	N/A
11a	Disclosure note re Trust Funds (including charitable)	}	<i>The Council, as a body corporate, acts as sole Trustee and is responsible for managing Trust funds or assets.</i>
11b	Disclosure note re Trust Funds (including charitable)	}	<i>The figures in the accounting statements above do not include any Trust transactions.</i>

Audit findings

The year-end accounts have been prepared on a receipts and payments basis with no requirement for a box 7 and 8 reconciliation.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2022/23 and published on the council website.

The variance analysis has been properly completed.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review

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of its 2022/23 AGAR tick “not covered”

Audit findings

The council correctly certified itself exempt in 2022/23 and has met the exemption criteria.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation

Audit findings

At present no specific guidance has been provided to set out what the ‘relevant legislation’ is in respect of Control Objective L. We have therefore considered the requirements of Statutory Instruments 2015/480 The Local Government (Transparency Requirements) Regulations 2015 [<https://www.legislation.gov.uk/uksi/2015/480/made/data.pdf>] and, 2015/494 The Smaller Authorities (Transparency Requirements).
https://www.legislation.gov.uk/uksi/2015/494/pdfs/uksem_20150494_en.pdf

In addition to this, we have considered the additional publication requirements as set out in the ICO Model Publication Scheme for Parish Councils.

<https://ico.org.uk/media/for-organisations/documents/1153/model-publication-scheme.pdf> &
https://ico.org.uk/media/for-organisations/documents/1266/parish_council_information_guide.doc

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority’s website)

(a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and

(b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

(a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and

(b) ensure that those documents remain available for public access for a period of not less than five years

beginning with the date on which those documents were first published in accordance with that paragraph.

The council has income and expenditure less than £25k and is required to follow the requirements of the transparency code. I have reviewed the website and can confirm the council is following the code.

Expenditure over £100 – expenditure items are included within the minutes of meetings and also listed on the web site.

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End of year accounts – there is a finance tab on the website showing this information published for the previous five years, with space to publish this year’s information once approved by council.

Annual Governance Statement – this has also been published for previous years on the accounts tab, with space to publish this year’s information once approved by council.

Internal Audit Report – the internal audit reports for previous years are on the accounts tab, along with the interim report with space to publish this year’s information once approved by council.

Councillor responsibilities – details of councillors are published on the councillor tab on the website.

Details of public land and buildings – the asset list has been published for the previous five years on the accounts tab, with space to publish this year’s information once approved by council.

Minutes, agendas and meeting papers of formal meetings – these are published on the meetings tab, with links to agendas, minutes and additional documents for each meeting.

I was able to confirm that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor’s Report and Certificate) of the AGAR are available for review on the council website for financial years 2018/19 to 2022/23 inclusive.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority has demonstrated that during summer 2023 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2022/23	2023/24
Date AGAR signed by council	16th May	4th June
Date inspection notice issued	2nd June	14th June
Inspection period begins	5th June	17th June 2024
Inspection period ends	14th July	26th July 2024
Correct length (30 working days)	Yes	Yes
Common period included (first 10 working days of July)	Yes	Yes

I am satisfied the requirements of this control objective were met for 2022/23, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council. I was able to confirm that the proposed dates for 2023/24 meet the statutory requirements.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority has complied with the publication requirements for 2022/23. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

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Before 1 July 2023 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2022/23, approved and signed, page 4
- Section 2 - Accounting Statements 2022/23, approved and signed, page 5

Not later than 30 September 2023 authorities must publish:

- Notice of conclusion of audit
 - Section 3 - External Auditor Report and Certificate
 - Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.
- It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of Public Rights is published on the council website along with the Notice of Conclusion of audit and External Auditor Report and I was able to confirm that the publication requirements for 2022/23 have been met.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts this test does not apply.

Achievement of control assertions at year-end audit date

Based on the tests conducted during the year-end audit, our conclusions on the achievement of the internal control objectives are summarised in the table below and are reflected in the completion of the Annual Internal Audit Report within the AGAR.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	}		
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	}		
C	This authority assesses the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these	}		

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D	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	}		
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	}		
F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved, and VAT appropriately accounted for	} none		
G	Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	}		
H	Asset and investments registers were complete and accurate and properly maintained.	}		
I	Periodic bank account reconciliations were properly carried out during the year.	}		
J	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.	}		

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K	If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2022/23 AGAR tick “not covered”)</i>	}		
L	The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation	}		
M	The authority, during the previous year (2022-23) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations <i>(evidenced by the notice published on the website and/or authority approved minutes confirming the dates set).</i>	}		
N	The authority has complied with the publication requirements for 2022/23 AGAR.	}		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.	}		

**Year-end audit -
None**

RESOLVED: it was proposed by Cllr Brown and seconded by Cllr Peake to approve the Internal Auditor’s report carried out by Mark Mulberry on 14 June 2024.

24/121 Planning

(a) **To discuss and agree** the recommendation to Guildford Borough Council on the following application(s): None to consider

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(b) To receive and note any outcomes from GBC on applications previously reported: No outcomes received from GBC.

24/122 Highways and Rights of Way

a) The Clerk reported on an email received from Eliza Wyrzykowska, Countryside Access Assistant (Legal Definition):

We were sorry to hear of Mr Burt's passing away, which we have not been aware of until now. As such, it would be very helpful if you could assist in obtaining information about current land ownership.

Thank you for passing information about my joining the Surrey Rights of Way team, and taking over this path dedication, to St Martha Parish Council.

Over the coming months, I will start to prepare the documents necessary for this dedication, and I will be in contact again in due course. I will also be visiting the site to look at the path and, if any interested parties would like to meet with me at this point, we can arrange for the visit to be at a mutually convenient time. I have already contacted Mrs Carol Manning, updating her on my recent joining the team and taking on St Martha's path dedication process.

b) **RESOLVED:** The Clerk to inform SCC that the hedge overhangs the footpath along the front of Southoaks Caravan Park on the A248.

24/123 The Gunpowder Mills and West Lodge

RESOLVED: The Clerk to clarify with John Andrews if the rumour that GBC will shortly be discontinuing the opportunity for the public to access a leaflet whilst visiting the Gunpowder Mills site.

If was suggested that if the leaflets are to be withdrawn from GBC, the Parish Council may decide to fund these from our precept and so your confirmation and clarification on this point would be appreciated.

24/124 Items for the next meeting

- Recruitment of new Parish Councillors
- Feedback from the Roseacre Street party
- VAS and a date for a meeting with Soe Hein
- Footpath 254
- Quote for bus shelter at Lockner Farm

24/125 Date of the next meeting: 3rd September 2024

Pursuant to the Admission to Meetings Act 1960 Section 1(2)a in view of the confidential nature of the following business, it was RESOLVED that the public and press be excluded from the remainder of the meeting.

24/126 The Clerk's Contract of Employment

Councillors received and considered the hours logged on the Clerk's 2024 timesheets for a six-month period from January 2024 to June 2024. A log showing the cumulative hours for this period had been issued to all Members prior to the meeting.

RESOLVED: It was proposed by Cllr Peake, seconded by Cllr Mrs Allen that the Clerk is awarded thirty-six hours overtime accrued on the timesheets from January to June 2024.