

SUPPORTING PAPERS

ITEMS
5 TO 17

Annual Council Meeting – Monday 24th May 2021

Agenda Item 5)

To appoint representatives to outside bodies

PROPOSED REPRESENTATIVES ON OUTSIDE BODIES 2021/22

Citizens Advice Bureau	Councillor Moreton
Dorset Association of Parish & Town Councils	Town Mayor & Deputy Mayor
Dorset Coast Forum	Councillor Foster
Herston Village Hall Management Committee	Councillor Bonfield – observer
Herston Reading Room	Councillors Bonfield & Monkhouse
Mowlem Institute Trust	Councillor Bonfield - observer
Purbeck Local Alliance Group	Councillor Finch
Purbeck Rail Partnership	Councillor Whitwam
Purbeck Transport Action Group	Councillors Monkhouse & Whitwam
SE Purbeck Parishes Liaison Group	Town Mayor & Town Clerk
Sustainable Swanage Group	Councillors Harris, Monkhouse & Rogers
Swanage Childrens' Centre	Councillor Monkhouse
Swanage Community Housing Steering Group	Councillors Monkhouse & Rogers - observers
Swanage Fairtrade	Councillor Moreton
Swanage Museum	Councillors Moreton & Whitwam
Swanage Pier Trust	Councillor Whitwam
Swanage Pub Watch	Councillor Whitwam
Swanage Regatta & Carnival Committee	Town Mayor, and Councillors Finch & Tomes
Swanage Town & Community Partnership	Town Mayor
Swanage2027 Steering Committee	Councillors Monkhouse & Whitwam

Swanage Town & Herston Football Club	Councillors Bishop, Bonfield & Tomes
The Centre Management Board	Councillor Monkhouse - observer
Wellbeing Swanage	Councillor Monkhouse

Item 6) To appoint the following Committees

SWANAGE TOWN COUNCIL – PROPOSED COMMITTEES 2021/22

General Operations Committee

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bishop, Bonfield, Finch, Monkhouse, Moreton and Tomes.

Personnel Committee

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bonfield, Moreton and Trite.

Planning and Consultation Committee

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bonfield, Finch, Rogers and Whitwam.

Tourism

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bonfield, Finch, Moreton, Tomes and Whitwam.

Roads and Transport Committee

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bishop, Monkhouse, Moreton and Whitwam.

Item 7) To appoint Chairmen of the above Committees and confirm membership of the Policy, Finance and Performance Management Committee

PROPOSED COMMITTEE CHAIRPERSONS AND POLICY, FINANCE AND PERFORMANCE MANAGEMENT COMMITTEE 2021/22

General Operations Committee

Chair – Councillor Moreton

Personnel Committee

Chair – Councillor Trite

Planning and Consultation Committee

Chair - Councillor Bonfield

Tourism Committee

Chair – Councillor Tomes

Roads and Transport Committee

Chair – Councillor Whitwam

Policy, Finance and Performance Management Committee

(To consist of the Town Mayor, Deputy Mayor, and Chair of each of the Council's Standing Committees).

Town Mayor, Deputy Mayor and Councillors Bishop, Bonfield, Moreton, Tomes, Trite and Whitwam.

Item 8) To appoint Councillor members of the following Advisory Committees

PROPOSED COUNCILLOR MEMBERS OF ADVISORY COMMITTEES

Beach Management Advisory Committee

Councillors Bonfield, Finch and Tomes.

(Comprising three members of the Tourism Committee)

Community Emergency Plan Steering Group

Councillor Moreton.

To appoint Council Working Parties

PROPOSED WORKING PARTIES 2021/22

Affordable Housing

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bishop, Monkhouse, Moreton, Rogers and Whitwam.

Car Parks

Councillors Bonfield, Finch, Foster and Whitwam.

Communications Strategy

Councillor Foster (Deputy Mayor) and Councillors Finch, Moreton and Tomes.

Community Awards Panel

Councillor Harris (Town Mayor) and Councillor Foster (Deputy Mayor).

Emergency Health Services

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillor Finch, Monkhouse and Trite.

Environmental Policy

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Monkhouse, Rogers, Tomes, Trite and Whitwam.

Events

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Finch and Tomes.

Grants Panel

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bishop and Finch.

Market

Councillor Foster (Deputy Mayor) and Councillors Finch and Tomes.

Museum

Councillors Bonfield, Moreton and Whitwam.

Public Conveniences

Councillors Bonfield, Finch and Moreton.

Rents and Licences Panel

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bonfield, Finch, Monkhouse and Suttle.

Seafront Masterplan

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bonfield, Monkhouse, Moreton, Rogers, Suttle and Tomes.

Shore Road Closure

Councillor Harris (Town Mayor) and Councillors Bonfield, Monkhouse, Moreton and Whitwam.

Sport, Leisure and Wellbeing

Councillor Foster (Deputy Mayor) and Councillors Bishop, Bonfield, Moreton, Rogers and Tomes.

Waste Management

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Bonfield, Finch and Moreton.

Website and Marketing

Councillor Harris (Town Mayor), Councillor Foster (Deputy Mayor) and Councillors Finch, Tomes and Whitwam.

Lead Councillors 2021/22

Affordable Housing	Cllr Rogers
Car Parks	Cllr Foster
Communications Strategy	Cllr Foster
Community Awards Panel	Cllr Harris
Community Emergency Plan	Cllr Moreton
Emergency Health Services	Cllr Monkhouse
Environmental Policy	Cllr Harris
Events	Cllr Tomes
Grants Panel	Cllr Harris
Market	Cllr Finch
Museum	Cllr Whitwam
Public Conveniences	Cllr Bonfield
Rents and Licences	Cllr Bonfield
Seafront Masterplan	Cllr Bonfield
Shore Road Closure	Cllr Whitwam
Sport, Leisure and Wellbeing	Cllr Tomes
Waste Management	Operations Committee Chair
Website and Marketing (Tourism)	Cllr Tomes

ANNUAL SUBSCRIPTIONS 2021/22

Renewal	Date	Amount £
National Association of Memorial Masons	1 st January	264.00
Campaign to Protect Rural England	1 st February	36.00
Fields in Trust	1 st February	65.00
Local Council Advisory Service (Zurich)	1 st February	114.00
National Association of British Markets	1 st March	358.00
Institute of Cemetery & Crematorium Management	1 st April	95.00
National Community Land Trust Network	1 st April	150.00
South West Councils	1 st April	513.60
Dorset Association of Parish & Town Councils (NALC)	1 st April	1330.75
British Destinations	1 st June	120.00
National Society of Allotment & Leisure Gardeners	1 st August	66.00

Society of Local Council
Clerks

1st September

357.00

Council and Committee Meetings Schedule

2021-2022

N.B. All Meetings start with fifteen minutes of Public Participation Time	Council Meetings		Committee Meetings						
	Council	Parish Assembly	Planning and Consultation Committee	Policy, Finance & Performance Management Committee	Tourism Committee	Beach Management Advisory Committee	General Operations Committee	Roads & Transport Committee	Personnel Committee
	Monday		Wednesday		Tuesday	Wednesday			
Commencing	7pm	7pm	6.30pm	9.30am	10.00am	2.15pm	4.30pm	2.15pm	9.30am
2021 May	24* ▲ (6pm)	24 (5pm)							
June	(28 - reserve date)					30 (via Zoom)		23	
July	26		5	21	6		14		
August			2						
September	13##		6					22	
October	25		4			20			27
November			1	3	16		10	24	
December	13		6	15					
2022 January	17# & 31		10						
February			7	16		23		2	
March	14**		7	16	22		30		
April	25	11**	4						20
May	23* & 25 (Weds)▲		9						
June			6			8	15	1	
July	11		4	20	5				

* Annual Council Meeting (Election of Mayor)

▲ Final Accounts

Annual Estimates Meeting

This Meeting will be held in The Swanage School, Main Hall, High Street

** These Meetings will be held in The Centre, Chapel Lane

Notes of the Informal Meeting of the **SWANAGE COMMUNITY HOUSING STEERING GROUP** held via Zoom video conference platform on **MONDAY 17th MAY 2021** at **5.30 p.m.**

- Present:** Mr R Sutcliffe – Chair
- Councillor J Bishop (until 6.30 p.m.)
Councillor M Bonfield
Councillor T Foster
Councillor A Harris (until 6.30 p.m.)
Councillor D Monkhouse (until 6.30 p.m.)
Councillor N Rogers
Mr D Smith
- In Attendance:** Ms F Astin – Housing Advisor (until 6.00 p.m.)
Dr M Ayres – Town Clerk
Mrs E Evans – Management Support Officer

1) Apologies

Apologies for their inability to attend the Meeting were received from Mr M Suttle and Mrs R Suttle.

2) Declarations of Interest

Mr Sutcliffe declared an interest by reason of being a trustee of the Swanage and Purbeck Development Trust.

There were no other declarations to record on this occasion.

3) To approve the minutes of the meeting of the Swanage Community Housing Steering Group, held on 19th April 2021

It was AGREED:

That the Minutes of the Meeting of the Swanage Community Housing Steering Group held on 19th April 2021 be approved as a true record.

4) Next steps in creation of CLT as a CBS:

a) Engagement of incorporation service

The Town Clerk had engaged in further discussion with a firm of solicitors and the National Community Land Trust Network (NCLTN) to determine a preferred service provider for incorporation. It was reported that the experience, service provision and cost estimate, provided by the NCLTN was indicative of a provider that would ensure a successful incorporation process at a cost-effective price. The members of the Steering Group were in agreement with the recommendation to incorporate through the NCLTN.

b) Funding for incorporation – draw-down of grant from Dorset Council

Confirmation had been provided from Dorset Council that the Town Council would be able to draw down funds on behalf of the CLT until incorporation had been completed. Therefore, the funds required to incorporate would be provided from the grant.

c) Next steps towards incorporation:

The Steering Group members were in agreement that the name for the Community Land Trust should be “Swanage Community Land Trust Ltd.”

Further to a meeting of the Affordable Housing Working Party, held on 14th May 2021, the members of that group largely felt that two councillors could be appointed as non-voting board members/observers to the CLT. Further to a lengthy discussion, members of the Steering Group were in agreement, and it was noted that approval for this would be sought at the Annual Council meeting on 24th May 2021.

Furthermore, it was acknowledged that a future public meeting would be required to engage the public in the project and recruit additional members to the board. The importance of identifying key skills and recruiting to meet those requirements was noted, as was the benefit of having a range of voices from across the community. It was anticipated the board would contain seven or eight members in total.

Ms F Astin left the meeting at 6.00 p.m.

It was reported that during discussion at the Affordable Housing working party meeting, members had agreed that the objectives of the steering group had been met, and proposed that the Swanage Community Housing Steering Committee would not be re-appointed as a Council advisory committee at the Annual Council meeting on 24th May 2021, in order to enable it to become an independent body. It was noted that officer support would be provided until the CLT had incorporated.

The NCLTN Incorporation Service Initiation form, circulated prior to the meeting, was referred to during discussions, and appropriate wording was agreed for various sections. It was proposed that officers would submit the form to the NCLTN with the funds required on behalf of the Steering Group, further to confirmation of Council representation at the Annual Council meeting.

Consideration was again given to whether the CLT should be established as a CBS with or without exempt charity status. Reference was made both to the Town Council decision on 15th March 2021 to support charitable status, and the following recommendation passed by the Community Housing Steering Group at its meeting on 19th April 2021:

That incorporation of a Swanage Community Land Trust as a Community Benefit Society should proceed as an urgent priority, with a constitution that would allow for charitable status to be acquired at a future date, if that issue cannot be adequately addressed at the current time.

It was reported that legal advice had been received indicating that a transfer from non-charitable to charitable status was not straightforward due to the requirement for an asset lock in a non-charitable CBS in order to qualify for CLT status. However, other routes to achieving this were available.

Members of the working party confirmed support for the recommendation, recognising that the Steering Group had expressed an aspiration for charitable status, but that this could only be addressed through the registration process, having taken further advice from the National Community Land Trust incorporation service.

Further to discussion, it was proposed and agreed that a revised recommendation be put to the Town Council at its Annual Meeting, as follows:

TO RECOMMEND:

That incorporation of a Swanage Community Land Trust as a Community Benefit Society should proceed as an urgent priority, and that although the aspiration to hold charitable status is recognised, the question of whether or not to apply for this on

incorporation should be addressed as part of the registration process, in light of further advice from the National Community Land Trust Network.

Councillors Bishop, Harris and Monkhouse left the meeting at 6.30 p.m.

d) Formation of an interim board and appointment of secretary.

Mr R Sutcliffe agreed to act as interim secretary for the purposes of incorporation of the Swanage Community Land Trust.

5) Items of Information and Matters for Forthcoming Agendas

Mr R Sutcliffe suggested seeking information from Assemble, an organisation specialising in establishing positive community engagement, and would report his findings to a future meeting.

6) Date of next meeting

It was agreed that the next meeting should be held at 5.30 p.m. on Wednesday 9th June 2021.

The meeting closed at 6.35 p.m.

SWANAGE TOWN COUNCIL

Statement of Cash Balance as at 30th April 2021

	£ p	£ p
Balance in Hand at 01/04/2021		£512,973.11 Cr
Income during April	£572,236.05 Cr	
Movement of Cash-Investment	£0.00 Cr	
Add - Outstanding receipts- March	£3,595.75 Cr	
Less - Outstanding receipts - April	<u>£5,734.74 Dr</u>	<u>£570,097.06 Cr</u>
		£1,083,070.17 Cr
Less payments made:		
Schedule 1 payments dated 30/04/2021	£370,845.37 Dr	
Movement of Cash-Investment	<u>£0.00 Dr</u>	<u>£370,845.37 Dr</u>
		<u>£712,224.80 Cr</u>
Balance at Bank		
Current Account		£77,868.50 Cr
Deposit Account		<u>£634,356.30 Cr</u>
		<u>£712,224.80 Cr</u>
Short Term Investments held by the Council		
CCLA Public Sector Deposit Fund (MMF)		£250,000.00
Aberdeen Standard (MMF)		£500,000.00
UK Government- DMADF Deposit		<u>£450,000.00</u>
		<u>£1,200,000.00</u>

I confirm that to the best of my knowledge and belief this is a true and accurate Statement of the Town Council's Cash Balance as at 30th April 2021

Prepared by Alison Spencer

Dated: 7th May 2021

Certified by Martin Ayres

Dated: 7th May 2021

SWANAGE TOWN COUNCIL

Year Ending 31st March, 2021

Payment schedule reported to Council - 24th May 2021

Schedule 1.:

The following payments have been made in accordance with Regulations 5 and 6 of the Town Council's Financial Regulations, amounting in aggregate to:

**THREE HUNDRED AND SEVENTY THOUSAND, EIGHT HUNDRED AND FOURTY FIVE
POUNDS AND THIRTY SEVEN PENCE**

.....(**£370,845.37**).....

Swanage Town Council
Schedule of Payments - Month 1

Direct Debits & Standing Orders

Date	Name	Inv Ref	Inv Date	Details	Payment Total
12/04/2021	Barclaycard Merchant Services	001884330321	31/03/2021	Barclaycard-March	65.76
01/04/2021	Dorset Council: Revenues & Benefits	300690505	01/04/2021	Rates - April	17,178.58
16/04/2021	First Data	520334510615636/Mar21	31/03/2021	TIC - Card Payment Service Charges - March	169.71
13/04/2021	Lloyds Bank PLC	337140036	11/03/2021	Bank Charges	84.84
16/04/2021		540436505892703/Mar21	31/03/2021	Cardnet Charges - March	37.30
26/04/2021		338025821	07/04/2021	Bank Charges	278.40
					400.54
12/04/2021	Paytek Admin Services Ltd (First)	M1/2801623/03	31/03/2021	First Payment Service Charges - March	128.35
12/04/2021		M1/2801624/03	31/03/2021	First Payment Service Charges - March	72.00
					200.35
12/04/2021	Pitney Bowes Finance Ltd	BL06195401	07/04/2021	Franking Machine Hire - TH - Q1	53.76
29/04/2021	Purchase Power	B1065589	14/04/2021	TH - Postage	0.57
16/04/2021	Sage (UK) Ltd	INV11928477	01/04/2021	Sage Accounts - April	247.80
16/04/2021		INV11928477	01/04/2021	Sage Payroll - April	202.50
					450.30
07/04/2021	Total Gas & Power	233423096/21	17/03/2021	Gas - TH Annex - December	109.12
07/04/2021		233464930/21	18/03/2021	Gas - TH Annex - January	225.41
07/04/2021		233548408/21	20/03/2021	Gas - TH Annex - February	211.22
28/04/2021		235222652/21	12/04/2021	Gas - TH - April	338.24
28/04/2021		235222663/21	12/04/2021	Gas - TIC - April	96.05
28/04/2021		235222674/21	12/04/2021	Gas - TH Annex - April	203.17
28/04/2021		235222685/21	12/04/2021	Gas - Depot - April	90.39
					1,273.60
01/04/2021	water2business	1057179452	26/02/2021	Water- H2	4,757.69
01/04/2021		2057215917	03/03/2021	Water- February	157.62
					4,915.31
Total of Direct Debit & Standing Orders					24,708.48

Lloyds Chargecard

Date	Name	Inv Ref	Inv Date	Details	Payment Total
15/04/2021	Charge Card Transactions	78826	16/03/2021	Boom Bung	10.26
Total of Chargecard payments					10.26

BACS /CHAPS

Date	Name	Inv Ref	Inv Date	Details	Payment Total
28/04/2021	Ace Office Environments Ltd.	01213794	31/03/2021	Depot - Stationery	78.25
30/04/2021		01009826	19/04/2021	TH - Stationery	70.19
					148.44
28/04/2021	Allied Drinks Devon & Cornwall Ltd	MC 22750	26/03/2021	BG - Coffee For Retail	221.50
30/04/2021	Amberwood Graphics	4085	16/04/2021	TIC - Publications For Retail	59.88
30/04/2021	Aster Group	SINV388887	07/04/2021	Telecare Quarterly Fee - Q1	94.21
30/04/2021	Be Smart Clothing Ltd	126484	07/04/2021	TIC - Uniform	66.48
30/04/2021	BIPCOM	INV-4428	01/04/2021	Telephone Services	3.05
30/04/2021	Bishops Sports & Leisure	SI-0000328054	27/04/2021	BG - Tennis Net	320.34
30/04/2021	Broxap Ltd	INV274068	13/04/2021	Depot - General Equipment	166.80
28/04/2021	Central Southern Security Ltd	175905	25/03/2021	Fire Alarm Servicing	577.20
30/04/2021		176075	04/04/2021	BG - Alarm Service Call	78.00
					655.20
30/04/2021	Charlie's Tasty Treats	0007	01/04/2021	TIC - Food For Retail	40.00
30/04/2021	National CLT Network CIO	INV-2240	01/04/2021	Annual Membership 2021/22	150.00
28/04/2021	C G Ltd	45742	31/03/2021	Q4 Car Parking Management Settlement	1,905.25
30/04/2021	Dorset County Pension Fund	Month 1 Payroll	20/04/2021	Month 1 Pension Contributions	14,585.03
30/04/2021		Month 1 Payroll	20/04/2021	Month 1 CAYS Contributions	67.23
					14,652.26
28/04/2021	Direct-tec Group	312129	31/03/2021	Olivetti Copy Plan - March	27.04
30/04/2021		312322	01/04/2021	TH - Copier Hire - April	143.88
30/04/2021		312322	01/04/2021	TIC - Copier Hire - April	143.88
30/04/2021		312322	01/04/2021	Depot - Copier Hire - April	86.33
30/04/2021		312322	01/04/2021	Toshiba 3555 Copy Plan - March	113.70
30/04/2021		312322	01/04/2021	Toshiba 2555 Copy Plan - March	71.20
					586.03
28/04/2021	Dorset Council	1801064159	24/03/2021	DBS x 2	51.00
28/04/2021		1801064159	24/03/2021	DBS admin fee	24.00
28/04/2021		2800263153	31/03/2021	Coastal Change Forum	200.00
28/04/2021		2800263154	31/03/2021	Coastal Change Forum	17,100.00
28/04/2021		2800263159	31/03/2021	Highways - repair pothole Panorama Road	204.00
28/04/2021		2800263174	31/03/2021	Sustainable Swanage Hosting 2020/21	16,000.00
30/04/2021		2800265814	09/04/2021	DC School Crossing Patrol Contribution 2021/22	4,495.37
30/04/2021		1801097090	16/04/2021	2019 Town Council Elections Recharge	5,123.12
					43,197.49
28/04/2021	Dorset Waste Partnership	2800263276	31/03/2021	Recycling	18.40
28/04/2021	Eagle Plant	8012648175	31/03/2021	Secure Storage Container - KGF - March	88.32
30/04/2021	Eco Control Solutions Ltd	55878	21/04/2021	Giant Hogweed Control Programme - First Visit 2021	912.00
28/04/2021	Fernhill Wholesale	6658	29/03/2021	TIC - books & maps for retail	122.82
28/04/2021		6657	29/03/2021	TIC - Tide Times 2021	59.50
					182.32
30/04/2021	The Festive Lighting Co. Ltd.	18992	01/04/2021	Festoon Lighting Works	8,757.06
30/04/2021	Four County Services Ltd.	57794	06/04/2021	Additional Call Costs - TIC - Q4	139.56
30/04/2021		57794	06/04/2021	Additional Call Costs - Depot - Q4	35.95
30/04/2021		57827	10/04/2021	TH - IT Services	615.06
30/04/2021		57825	10/04/2021	Depot - IT Services	283.66
30/04/2021		57826	10/04/2021	TIC - IT Services	412.58
30/04/2021		57824	11/04/2021	IT Services	482.78
30/04/2021		57913	21/04/2021	E-mail Management	42.00
					2,011.59
30/04/2021	GH Print Management	5925	15/04/2021	TIC - Printing/Signage	30.00

30/04/2021	Glasdon UK Limited	SI814283	16/04/2021	Dog Bins		218.04
28/04/2021	Greenham Trading Ltd.	04/336869	26/03/2021	Spa Beach Huts - Padlocks	124.61	
30/04/2021		04/337264	08/04/2021	Depot - Chainsaw PPE	742.20	866.81
30/04/2021	Harmans Cross Village Hall	2121 - 305	01/04/2021	Hall Hire - Training (17/05/2021)		90.00
28/04/2021	A.R. Harris & Son	29631	31/03/2021	Skatepark - Electric Works	24.00	
30/04/2021		29653	11/04/2021	BG - Electrical Works	87.90	111.90
30/04/2021	Harrison Flagpoles	0000092924	16/04/2021	Depot - Door Maintenance		212.70
28/04/2021	Harbour Media Ltd	#458	31/03/2021	Swanage video 'postcards'		2,500.00
30/04/2021	HMRC	Month 1 Payroll	20/04/2021	PAYE & NI - Month 1		12,731.38
28/04/2021	Hunt's Foodservice Ltd	596875	29/03/2021	BG - Food/Drink For Retail	322.60	
30/04/2021		618770	16/04/2021	BG - Food/Drink For Retail	108.43	
30/04/2021		618770	16/04/2021	BG - Sundries	4.45	435.48
30/04/2021	Inst. of Cemetery & Crematorium Manage	4411/2121/22	01/04/2021	Annual Membership 2021/22		95.00
28/04/2021	Jacobs & Reeves	30558	30/03/2021	Legal Fees		1,041.60
28/04/2021	J.D. Facilities Ltd	INV-0865	31/03/2021	March Cleaning	91.20	7,422.11
28/04/2021	JFY Construction Ltd	20541-3	29/03/2021	Boat Park - Old Jetty Repairs	5,216.46	
28/04/2021		20541-4	29/03/2021	Boat Park - Old Jetty Repairs	180.00	5,396.46
28/04/2021	JustPark	SWAN-2021-03	31/03/2021	JustPark Fees - March		73.81
28/04/2021	D. & P. Lovell Ltd.	L4605	31/03/2021	Digger Hire		386.40
30/04/2021	Maintain UK Drains Limited	INV-30323	18/04/2021	Burlington Toilets - Drainage Works		1,765.26
30/04/2021	Metric Group Ltd.	C58856	01/04/2021	Aslan - April	192.00	
30/04/2021		172662	15/04/2021	Co-op Car Park Machines - Parts	23.70	215.70
30/04/2021	S. Moores	1779986	26/02/2021	TIC - Food For Retail	(171.61)	
30/04/2021		180672	09/04/2021	TIC - Food For Retail	181.79	
30/04/2021		180672	09/04/2021	BG - Food/Drink For Retail	10.00	20.18
30/04/2021	NABMA	21/226	01/04/2021	Annual Membership 2021/22		369.00
30/04/2021	Nat. Association of Local Councils	1662424797	01/04/2021	Planning Training x 2 Delegates		103.42
28/04/2021	Nixons Hardware Ltd	120059	05/03/2021	Beach Cleaning Shed - Keys	10.50	
28/04/2021		120105	29/03/2021	TH - Keys	36.00	46.50
30/04/2021	NMC Surfacing Limited	INV05588	08/04/2021	Main Beach Resurfacing	125,364.51	
30/04/2021		INV05588	08/04/2021	North Beach Resurfacing	32,500.09	
30/04/2021		INV05588	08/04/2021	De Moulham Back Roads Repairs	7,466.68	165,331.28
30/04/2021	P.J. Notley Ltd.	3703	14/04/2021	Window Cleaning - TIC - Q4		24.00
30/04/2021	N Power Ltd	LGWKSL3P	14/04/2021	Electricity - March	52.86	
30/04/2021		LGWKSL3Q	14/04/2021	Electricity - March	36.11	88.97
28/04/2021	Openings	A63956	30/03/2021	Repairs	174.00	
28/04/2021		A63957	30/03/2021	Repairs	174.00	348.00
20/04/2021	Swanage Town Council	Month 1 Payroll	20/04/2021	Net Wages-Month 1		44,469.08
30/04/2021	Purbeck Embroidery Ltd	INV-0761	01/04/2021	Seafrost Advisors - Uniform	166.63	
30/04/2021		INV-0761	01/04/2021	Market Attendant - Uniform	14.10	180.73
28/04/2021	Purbeck Ice Cream	132503	26/03/2021	TIC - Food For Retail	214.20	
28/04/2021		132579	31/03/2021	Beach Gardens - Ice-cream for retail	232.28	446.48
30/04/2021	Recruit Local Ltd	2025	12/04/2021	Job Advertisements		70.00
28/04/2021	Rigby Taylor Ltd	RSIN0367272	31/03/2021	KGF - White Line Paint		276.90
30/04/2021	Dorset Rose	012	02/04/2021	BG - Food/Drink For Retail		96.00
30/04/2021	Swanage & Purbeck Rotary Charity	2020/21 Grant	01/04/2021	Swanage Rotary - Grant		200.00
30/04/2021	Swanage Town & Herston Football Club	2020/21	01/04/2021	Football Club Grant - Q4		987.50
30/04/2021	South West Councils	0000067601	07/04/2021	SWC Membership 2021/22		534.00
28/04/2021	Spaldings (UK) Ltd.	SI-2660356	22/03/2021	Strimmer cord		112.68
28/04/2021	St. Michaels Garage	1715	31/03/2021	Vehicle Fuel - March	339.65	
30/04/2021		S 19265	01/04/2021	HG67 MDV - Repairs	77.33	
30/04/2021		P 4645	13/04/2021	HJ18 EHX - Parts	124.66	541.64
28/04/2021	Suez Recycling & Recovery UK Ltd	32253799	31/03/2021	Waste Disposal - March		1,553.88
28/04/2021	Swanage News	1284/Mar	27/03/2021	Newspapers - March		30.40
30/04/2021	Swanage Tyres and Tuning Ltd	20506	27/04/2021	HJ18 EHX - MOT		58.60
28/04/2021	Telefonica O2 UK Ltd	86462428	24/03/2021	SIM Charges		338.23
28/04/2021	Terminator Control Ltd	2452	30/03/2021	Pest Control Services		273.00
28/04/2021	Travis Perkins	9292 ALR898	29/03/2021	TH - Deadlock	15.17	
28/04/2021		9292 ALR899	29/03/2021	Beach Huts - Timber	79.63	
30/04/2021		9292 ALS761	13/04/2021	Depot - General Equipment	22.00	
30/04/2021		9292 ALS818	14/04/2021	Depot - General Equipment	272.86	389.66
30/04/2021	Trodar Stamps Online	PRO10164	28/04/2021	TH - Stationery		16.12
30/04/2021	THIRD PARTIES	Month 1 Payroll	20/04/2021	Month 1 Deductions -Third Party Payments		794.06
30/04/2021	Westmade Ltd	1006612	26/04/2021	TH Annexe - Boiler Repairs	252.00	
30/04/2021		1006631	27/04/2021	Depot - Boiler Repairs	144.00	396.00
30/04/2021	Zurich Municipal	506123860	01/04/2021	Insurance 2021/22	17,583.40	
30/04/2021		506123860	01/04/2021	Insurance Premium Tax	2,110.01	
30/04/2021		506123860	01/04/2021	Inspection Contract	507.64	20,201.05
					Total of BACS/ CHAPS Payments	346,126.63

BACS supplier payment issued 28th April 2021

57,829.39

BACS payroll payments issued 20th April 2021

44,469.08

BACS supplier payment issued 30th April 2021

243,828.16

346,126.63

Total of Payments

370,845.37



Agenda Item 16. a)

FINAL

Internal audit report 2020/21

Visits 4&5 of 5

SWANAGE TOWN COUNCIL

Date: 17th May 2021

Report author: R Darkin-Miller
Email: r.darkin@darkinmiller.co.uk

Introduction

This report contains a note of the audit recommendations made to Swanage Town Council following the carrying out of internal audit testing on site and remotely on the 14th and 17th May 2021.

The audit work has been carried out in accordance with Appendix 9 of the 2014 'Governance and Accountability for Local Councils: A Practitioners' Guide', with additional tests specific to the Council as agreed with the Town Clerk and Finance Manager.

An internal audit covers the review of the operation of the Council's internal control environment. It is not designed to review and give full assurance over every transaction carried out by the Council. Instead it enables the auditor, following the sample testing of a number of different types of transaction, to give an opinion as to whether or not the control objectives are being achieved across a range of financial and governance systems.

Audit Opinion

The internal audit for 2020/21 has now been completed in accordance with the provisions of the Practitioners' Guide and the CIPFA code of internal audit practice.

Based on the sample testing carried out at this final audit visit and during the year, all of the Council's current financial controls appear to be operating effectively.

Audit Recommendations

Recommendations made during the audit are shown in appendix one to this report. Recommendations are graded as follows:

Rating	Significance
High	Either a critical business risk is not being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

The number of recommendations made at this audit visit and their priority are summarised in the following table:

Rating	Number
High	0
Medium	2
Low	2
Info	0
TOTAL	4

The number of recommendations made in total during this audit year is as follows:

Rating	Number				
	1	2	3	4&5	TOTAL
High	0	3	0	0	3
Medium	0	8	2	2	12
Low	11	8	1	2	22
Information	0	0	0	0	0
TOTAL	11	19	3	4	37

I would like to thank Martin Ayres, Town Clerk; Alison Spencer, Finance Manager; and Stephen Morgan, Finance Officer for their assistance during this audit

Darkin Miller ~ Chartered Accountants
2020/21 INTERNAL AUDIT OF SWANAGE TOWN COUNCIL
FINAL REPORT VISITS 4&5 OF 5: 17th MAY 2021

Appendix 1 – Recommendations and Action Plan

Rec. No.	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
3.1 – Publish Personnel Committee minutes	<p>I reviewed the Council and Committee minutes to see if there was any unusual financial activity. I found no such activity, but noted that the minutes of the Personnel Committee of 18/01/21 were not on the Council's website, although they had been approved at a subsequent meeting.</p> <p>I recommend that the minutes are uploaded as soon as possible in order to ensure that the Council complies with the transparency requirements for the publication of Council minutes.</p>	L	Agreed	TH2	With immediate effect
21.1 – Include all outstanding leases in the lease report	<p>I carried out a light touch review of leases in 20/21. The Finance Manager confirmed that, due to coronavirus and a scarcity of conveyancing resources, progress to finalise outstanding leases or rent reviews had been slow.</p> <p>The Finance Manager noted that a report on outstanding legal agreements was taken to the Policy, Finance and Performance Management Committee on 10/03/21. I checked the report back to the schedule of debtors and noted that it did not appear to include information on progress with the rental agreements relating to the Bowling Club and Prospect Nursery.</p> <p>I recommend that updates on the Bowling Club and Prospect Nursery are added to the lease and licence report.</p>	L	Agreed.	TH1 & 3	31 st May 2021
21.2 – Update or replace the lease section in the Schedule of	<p>I noted some differences as between the schedule of debtors used by the Finance team, and the schedule of fees and charges which is presented to Council. The Finance Manager confirmed that the Finance team use the schedule of debtors to record rent and other fees due from debtors.</p> <p>I checked the charges made in the accounts back to the schedule of</p>	M	Agreed	TH1, 3 & 4	August 2021

<p>Fees and Charges</p>	<p>debtors and found that they were correct for the majority of debtors. Where charges were not made, this was due to the fact that rent reviews or lease assignments were taking place, with all outstanding rental amounts due to be invoiced on conclusion.</p> <p>I recommend either that the schedule of fees and charges is updated to agree with the schedule of debtors or, if the lease section of the schedule of fees and charges is no longer useful, that it is replaced by information from the schedule of debtors and reviewed by Members alongside the leases and licences report. This will ensure that Members have accurate information about what rental agreements are in place and the amount of rent due.</p>			
<p>21.3 – Collate lease information and link to mapping system</p>	<p>There are various databases which contain information about the rental properties held by the Council, and the leases in place for them. It would improve the audit trail, and help to ensure that all lease income was invoiced and collected, if the information held was brought together in one place. It is suggested such a schedule might include: the file number, asset number, property address and description, document type, lease in/out, tenant, lease/licence end date, annual rental and rent due dates. It could also be helpful if this schedule contained all of the information that the Council are required to disclose in relation to fixed assets under the Transparency Code 2015.</p> <p>It is recommended that the Council consider compiling all of the rental asset information in one place, and that this is linked to the Council's Pear mapping system.</p>	<p>M</p>	<p>Agreed.</p>	<p>TH1, 3, 4 & 5</p> <p>March 2022</p>



Agenda Item 16. b)

FINAL

Annual Internal Audit Report 2020/21

SWANAGE TOWN COUNCIL

Date: 17th May 2021

Report author: R Darkin-Miller
Email: r.darkin@darkinmiller.co.uk

Contents	Page
1. Introduction.....	2
2. Audit Objectives and the Internal Control System	2
3. Audit Opinion	3
4. Summary of Activity	3
5. Audit Reports.....	3
6. Audit Recommendations	4
7. Follow-up.....	5
8. Conclusions.....	5
Appendix 1: High and Medium Level recommendations.....	7
Appendix 2: Strategic Audit Plan 2020/21 – 2023/24	22

1 Introduction

- 1.1 Internal audit provides Members and management with assurance that the internal controls required for the proper stewardship of public funds are being adequately maintained. This is a statutory function provided in accordance with Accounts and Audit Regulations. The level of assurance is in accordance with the agreed audit plan (Appendix A), which is designed to ensure that all of the Council's significant finance and governance systems are subject to audit on an annual basis, with less material or inherently risky systems audited periodically in accordance with a strategic audit plan, and with the depth of the audits determined by an assessment of risk and materiality.
- 1.2 The main purpose of this report is to provide an opinion on the assurance that can be placed on the internal control system.

2 Audit Objectives and the Internal Control System

- 2.1 Internal Audit's principal objective is to provide an independent appraisal function for the review of the internal control system as a service to the authority. It objectively examines, evaluates and reports on the adequacy of internal control as a contribution to the proper, economic, efficient and effective use of resources.
- 2.2 The internal control system is not fixed but can and should evolve in response to the changing local government environment. It must, therefore, be subject to continual review and it will always be possible to improve on the overall system. The review of the internal control system is encompassed by all of the audit activities listed below.
- 2.3 The main objectives of the internal control system are to:
 - Ensure adherence to management policies and directives, in order to achieve organisational objectives.
 - Safeguard assets.
 - Secure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of the records.
 - Ensure compliance with statutory requirements.

3 Audit Opinion

Based on the internal audit reviews completed in respect of 2020/21, in accordance with the annual audit plan, Swanage Town Council's central systems and internal control arrangements appear to be effective.

4 Summary of Activity

- 4.1 A total of four audit reports covering five visits have been issued in 2020/21 relating to the standard internal audit programme for local Councils (appendix 9 audits per the 2014 Practitioner's Guide, plus two additional tests introduced by the 2018/19 and 2020/21 AGAR), as supplemented by additional testing specific to Swanage Town Council. No additional audits were carried out in the year. The review of the Council's Fishermen's Slipway project (carried out in 2019/20 but only reported in draft at the end of that year) has not been finalised due in part to the project itself having only been completed recently, and in part due to the prioritisation of other work during the Coronavirus pandemic. The audits carried out in 2020/21 covered a variety of services and functions, resulting in a range of recommendations, which in the main related to improvements in record keeping and financial procedures. During the course of the audit, each recommendation was discussed with the relevant staff, the Finance Manager and the Town Clerk.
- 4.2 In addition to the planned audit work set out above, advice was also provided on an ad-hoc basis ranging from systems issues to potential irregularities, and Trust funds and the statements of the Community Partnership were independently examined where required.

5 Format of Audit Reports

- 5.1 Three standard formats are used for reports.
- 5.2 The in-year appendix 9 audit reports identify which systems were reviewed during the audit visits and (in a separate action plan) note the findings, implications and recommendations made in relation to areas of identified control weaknesses. Management responses, responsible officers and due dates are also captured within the action plan.

- 5.3 The end-of-year appendix 9 audit report summarises the audit opinion for the year, in addition to noting findings, implications and recommendations from the final audit visit.
- 5.4 The third audit report format is for non-appendix 9 audits. This report notes the risks being tested by the audit, the audit opinion (where the range of assurance given is full/reasonable/partial/none) and the findings from each of the tests carried out. Recommendations made during the audit are shown within the report and are summarised in an action table at the end of the report.
- 5.5 Each audit report uses the following grading system for the significance of recommendations made:

Rating	Significance
High	Either a critical business risk is or may not be being adequately addressed or there is substantial non-conformity with regulations and accepted standards.
Medium	Either a key business risk is not being adequately addressed or there is a degree of non-conformity with regulations and accepted standards.
Low	Either minor non-conformity with procedure or opportunity to improve working practices further.

- 5.6 In addition, each audit continues to be supported by detailed working papers for each of the audit tests undertaken.

6 Audit Recommendations

- 6.1 A summary of the number and significance of appendix 9 audit recommendations, is shown below:

Rating	Number				
	1	2	3	4&5	TOTAL
High	0	3	0	0	3
Medium	0	8	2	2	12
Low	11	8	1	2	22
Information	0	0	0	0	0
TOTAL	11	19	3	4	37

- 6.2 In total 37 ‘appendix 9’ recommendations were made in 2020/21 (2019/20: 19 ‘appendix 9’ recommendations). 3 were graded ‘high’, and 12 ‘medium’ (2019/20: 4H and 8M for appendix 9).
- 6.3 The high and medium level recommendations (and related management responses) are noted at the end of this report for information.

7 Follow-up

- 7.1 The role of the Policy, Finance and Performance Management Committee continues to be effective in supporting the implementation of audit recommendations and follow-up issues. During 2020/21, officers reported back to the Committee on progress with the implementation of agreed audit recommendations. In addition, a responsible officer continues to be identified for each recommendation. As a result performance on implementing recommendations is very good.

8 Conclusions

- 8.1 The number of recommendations made has risen year on year. This was mainly due to the impact of the Coronavirus lockdown on the timely introduction of planned new controls in relation to the Boat Park, which accounts for 10 of the 15 high and medium level recommendations made during the year. The requirement to implement controls around access to Council property (such as the Boat Park itself), to deal with refunds and rebooking of the Council's extensive Beach Hut portfolio, and to put in place safe and effective working for staff, meant that planned changes to Boat Park controls were delayed, and resulted in a number of control weaknesses being identified during the audit. Overall recommendations remain low for a Council of this size, mainly as a result of the prompt implementation of agreed audit recommendations which improved the control environment.
- 8.2 As agreed with the Town Clerk, elements of the detailed audit relating to income and the depot have been moved to a periodic audit review over a four year strategic audit plan. The number of days spent carrying out the core appendix 9 audit was 17 days (2019/20: 13).
- 8.3 No additional days of audit work were carried out in relation to ad-hoc reviews, leaving the total number of audit days at 17 (2019/20: 4.75 additional days relating to the Fisherman's Slipway audit, total 17.75).
- 8.4 Whilst the Internal Audit function is unable to give absolute assurance, the results of the reviews completed during the year have resulted in an overall opinion that: in all material respects:
- Key central systems and internal control arrangements continue to be effective;
 - Agreed policies, regulations and Standing Orders are complied with;

- Managers are aware of the importance of maintaining internal controls and accept recommendations made by Internal Audit to improve internal controls; and
- Adequate arrangements are in place to prevent and detect fraud.

8.5 The annual audit did not identify any significant control weaknesses for inclusion in the Annual Governance Statement.

I would like to thank the staff at the Town Council for their high level of co-operation during my internal audit work throughout the year.

Rosie Darkin-Miller LLB (Hons) BFP FCA
Principal
Darkin Miller ~ Chartered Accountants

2020/21 INTERNAL AUDIT OF SWANAGE TOWN COUNCIL
 ANNUAL AUDIT REPORT: SUMMARY OF HIGH AND MEDIUM LEVEL RECOMMENDATIONS

Appendix 1 – Recommendations and Action Plan

Recommendation number [Report number]	Detail	Priority (Low/Medium/High)	Management Response	Responsible Officer	Due Date
15.1 – Prompt action for non-payment [2]	<p>I checked to see that all boats are parked within their grids and payment is received in respect of a sample of occupied grids. I found that all boats were parked within grids, but that two of the sample boats tested were in the wrong bays (a boat that had been in the D row was moved to the B row following discussion with the Visitor Services Manager as the boat would not fit in its D row space - the owner is to pay B rates from next year; and another boat was in the next door bay). I found that, for the 12 sample spaces, 8/12 had paid their fee; 1/12 had been invoiced but had not yet paid (the customer was very late paying the previous invoice); 1/12 was empty; 1/12 the invoice had been credited as the space was not used; 1/12 was occupied by an abandoned boat.</p> <p>The Visitor Services Manager confirmed that he was taking action to impound the boat of the customer who hasn't yet paid, and the boat which had been abandoned.</p> <p>I recommend that action is taken to deal with the abandoned boat and the non-paid boat at the earliest opportunity, in order to ensure that only</p>	M	Action is about to be undertaken to deal with the abandoned boat and the non-paid one is due to Covid and the customer is refusing payment. This will also be dealt with under the impound procedure.	TIC1	December 2020

<p>15.2 – Amend payment details in year if boat changes rows</p> <p>[2]</p>	<p>boats for which payment has been made are parked in the boat park.</p> <p>I recommend that where owner's estimates of boat length proves inaccurate such that they need to move to a larger space, that they pay the appropriate fee and that records are updated accordingly. I also recommend that boat owners are reminded to ensure that they are parked in the correct space. This will ensure that the correct fee is paid, and make it easier to confirm that all boats are correctly parked in the right bay for their size and the price paid.</p>	<p>M</p>	<p>This is agreed. The complication with the customer being referred to here was that he was very close to the limit of the bay and it seemed to be a genuine mistake on his part. Additionally, in putting his boat into the smaller bay he damaged it on the corner and there was a suggestion (from him) that we might be liable. On this occasion the simplest solution seemed to be to allow him to use the larger bay for the remainder of the year on the understanding that the full rate would be occurred from next year. The records on Avalon should have been updated, although I believe it was on the spreadsheet that we use.</p>	<p>TIC1</p>	<p>April 2021</p>
---	--	----------	---	-------------	-------------------

<p>15.5 – Consider debt management system and integration of figures with Sage</p> <p>[2]</p>	<p>The Avalon system does not have a traditional aged debt report (showing a summary of debtors with debt totals by age profile). It is possible to run a list of all invoices paid and, separately, all invoices outstanding. Cancelled invoices do not show on either report. In practice, debt management is carried out using a monitoring spreadsheet which is updated for details of payments made and debt control measures taken (contacts attempted and made, and promises to pay). Given the increased risk of error and accidental overwriting with spreadsheets, this information would be better recorded within a debtors system.</p> <p>The Avalon system is not integrated with Sage, so Boat Park or Beach Hut income which is invoiced through Avalon does not appear on the Council's accounts (as income or a debtor) until money is actually received. This means that the Council's accounts are understated for income and debt (albeit given the size of the Council, this understatement is unlikely to be material).</p> <p>I recommend that the Council considers a debtor module for Avalon (if one exists), or the use of the main finance system (Sage) for large annual invoices; and that consideration is given to whether or not</p>	<p>H</p>	<p>This was however very much a one off solution. To be reviewed.</p>	<p>TIC1/TH1/T H3</p> <p>April 2021</p>
---	--	----------	---	--

15.6 – Formal monthly check on boat park [2]	<p>there should be greater integration between the two systems to ensure that the accounts are fairly stated.</p> <p>I noted that due to the coronavirus lockdown, the 20/21 invoicing for storage was done based on confirmation from prior year customers that they wished to continue to store their boat. No physical check was made on the boat park itself at that time. In normal years, a physical review of the site should be carried out to ensure that all users of the boat park have received an appropriate invoice, but this was obviously not possible due to the pandemic.</p> <p>The Visitor Services Manager confirmed that it had taken a little while to realise that the abandoned boat was abandoned.</p> <p>I recommend that a physical review of the site is carried out prior to each invoicing run in future periods, and that the site is formally checked each month (with a note made on the boat park map of which boats are in each bay and which tickets are displayed). This will help to ensure that all boat park users are charged for the service that they receive, and that action can be taken to remove abandoned vehicles at the earliest time.</p>	M	Agreed. We are also establishing a weekly and monthly monitoring system for the boat park which will ensure that required checks are undertaken and logged formally.	TIC1	May 2021
15.7 – Clear signage that charges apply [2]	<p>I found that the boat park noticeboard (next to the trailer row) contains a schedule of fees and charges, and notes that users should pay at the TIC if no attendant is present, that charges apply 24 hours per day, and that the area is covered by CCTV and by</p>	M	While it is possible that some people using the boat park may be unaware of the need to pay, this is unlikely. There	TIC1	May 2021

<p>15.8 – Complete re-lining of car park as soon as possible</p>	<p>Enforcement Officer patrols.</p> <p>However, the fact that there is only one sign, and that it is located in the middle of the boat park, might mean that users may be unaware of the charges.</p> <p>I recommend that a sign is placed at the entrance to the Boat Park, or an existing sign modified, to advise that charges apply 24 hours per day and that enforcement action will be taken for non-payment. This recommendation was made during the previous audit.</p>	<p>is a, albeit small sign (due to health and safety) on the vehicle entrance saying charges apply, a notice of the fees and charges attached to the kiosk and a very large sign by the slipway itself. All users should also be expected to review the noticeboard before using the slipway which is clearly titled 'Noticeboard'. However there remains a clear need to re-enforce the message and make the payment procedures simpler and clearer.</p> <p>We will review the sign by the entrance and will also add further signage to the kiosk to explain the payment procedures.</p> <p>This work is due to take place in March 2021.</p>	<p>TIC1</p>	<p>March 2021</p>
	<p>The white lining for the boat park has been carried out in sections, with rows B and C still only outlined in blue pending their proper re-lining. The work has been carried out in sections in order to enable users to continue to store boats while sections of the</p>	<p>M</p>		

<p>[2]</p>	<p>parking area are lined.</p> <p>The lack of proper white lining and numbers on rows B and C make it more difficult to check that boats are in the correct storage bay, and I noted that two of the boats in row B were in the wrong space (one had been moved by agreement from row D as the boat was larger than calculated, the other was in an adjoining space).</p> <p>I recommend that the white lining and numbers for rows B and C is actioned as soon as possible, and that (unless otherwise agreed) boat owners are reminded that they need to park in the correct bays. This will make it easier to ensure that all users have paid the correct fee for their storage.</p>	<p>H</p>	<p>TIC1</p>	<p>April 2021</p>
<p>15.9 – Boat park receipt records</p> <p>[2]</p>	<p>Batches of tickets issued from the receipt books are summarised on the Daily Return (which frequently covers several days). The Daily Return should note the attendant name, date, ticket range and total collected (ideally split by value and number sold to enable the calculation to be checked). The return is then counter-signed by a senior TIC officer, and the total sales for that return are entered onto the till, with a note is made on the TIC banking sheet (which records the results across all income codes for up to 4 days of bankings). The TIC banking sheets are then sent to the Finance team at the Town Hall, totalled for the month, and the gross totals then posted to the finance system before the bank reconciliation is</p>	<p>Recommendations (see numbers in last paragraph)</p> <ol style="list-style-type: none"> 1. When receipt books are used up, to procure new ones with date, amount, and type of payment (cash or card). <p>In the meantime, to update the staff notes to ensure these are added to the top of the current receipts and a check</p>	<p>TIC1</p>	<p>April 2021</p>

	<p>carried out.</p> <p>I found that some of the Daily Returns were not fully completed, or did not agree in total to the value of daily receipts covered by that return. For instance, Daily return 0075 contained only a total of £325 with no note of the related receipt numbers, and had no till receipt attached to confirm monies 'banked' with the TIC. A review of returns 0074 and 0076 indicates that 0075 covered the span 5631-5643, but the total of these tickets was £305 (ticket number 5637 was missing from the book, which may account for the £20 difference). Daily return 0081 was noted as covering 5735-5753 with a value of £835 cash + £107 cards = £960, but the total of the related receipts came to £995.</p> <p>Most of the differences between what the daily return notes as having been sold for the period, and what is recorded in the TIC banking sheet, relates to:</p> <ol style="list-style-type: none"> 1. Launch fees sold by the TIC (not shown in the Daily Return, but shown as part of the Daily Launch fees processed on the till and reflected in the banking sheet); 2. Card receipts from the new card machine (introduced 30/07/20), the totals of which were not included in the daily return or banking sheet. These were identified during the bank reconciliation process. Both the Finance Officer and Visitor Services Manager spent a considerable amount of time 	<p>added to the weekly management check list</p> <ol style="list-style-type: none"> 2. A daily return is already completed by boat park staff, although this does not cover all the requirements set out here. This will be reviewed for 2021. One key aspect is that this is a single sheet of paper which covers the whole period but it will now be developed as a single piece of paper for each day which can be attached to the weekly return. 3. The daily returns will allow a check of receipts and total cash etc 4. Add cash, card and BACS details to daily TIC banking sheet. We will also record the different payments on the EPOS system (i.e TIC sales, BP Cash sales, BP card sales) 	
--	---	---	--

	<p>reconciling these payments as they did not initially appear on any of the summary paperwork; and</p> <p>3. Small differences between what the receipts said had been paid for a launch, and the amount actually banked.</p> <p>I was unable to fully reconcile the differences on banking for two samples (both of which were in the same return). The reconciliation work carried out by staff indicates there is a difference of about £146 between expected and actual bankings, with £5304 expected based on the launch fee receipts, and £5158 shown as having been recorded at the date of the reconciliation of 14/09/20. This difference appears to be a permanent one, as the banking records show only 20p was received from the card machine in September (so £146 of launch fees were not 'sold' in August as part of the £5304 but banked in September).</p> <p>I recommend that the receipt book includes a note of the date, amount, and type of payment (cash or card).</p> <p>Daily Returns should be fully completed in future periods, with a note of the attendant, date, ticket range and the value and numbers of tickets sold, separated by cash and card payments (with a note of the receipt numbers which relate to credit card payments). The total to be banked should be double checked back to the original receipt books to ensure</p>	<p>TIC banking receipt to be attached to daily banking report</p>	
--	--	---	--

	<p>that it is correct before being signed off, and both cash and card sales should be processed through the TIC till and added to the banking sheet so that the total takings for that period for boat park launch fees are captured by the banking sheet.</p> <p>The TIC banking receipt should be attached to the Daily Return receipt to complete the audit log. The total for this should agree to the total shown on the daily return and on the banking summary for that day.</p>			
<p>15.10 – Process notes and training [2]</p>	<p>I further recommend that this and all other control processes around the issue and verification of boat park and launch fee tickets are noted in a set of instructions for issue to staff dealing with the boat park, and are covered as part of an induction. This should improve both compliance and the audit trail.</p>	<p>H</p>	<p>Agreed</p>	<p>TIC1</p> <p>April 2021</p>
<p>15.11 – Stationery control sheet [3]</p>	<p>I checked to see that a sample of monies collected by attendants are fully accounted for. I found that receipts are issued from a series of receipt books, some of which are held by the TIC, and some held by the Seafront Advisors. The receipt books provided during the audit numbered 10-17 excluding books 11 and 12 (which could not be located). Book 10 was held by the TIC and started 27/08/18. Book 13 was held by the seafront advisors, and started 15/06/20. Given the Boat Park was closed due to the coronavirus lockdown from 17/03/20 – 13/06/20, it is possible that books 11 and 12 relate to prior years and have been archived. Total launch fees to 31/08/20 were £3.5k (vs £3.9k at the same point last</p>	<p>M</p>	<p>Agreed.</p>	<p>TIC1</p> <p>April 2021</p>

<p>15.13 – Complete reconciliation of individual launch fee tickets to accounts [2]</p>	<p>year) which is broadly in line given the unpredictable impact of the pandemic.</p> <p>The Council maintains a controlled stationery register which shows the book number, start and finish ticket numbers, with space to record the signing out and signing back in of the stationery (name/signature, and date). The register shows books 11 and 12 being signed out in August 2019, but not their return.</p> <p>I recommend that staff are reminded that controlled stationery should be returned to the Town Hall once all tickets are issued, or at the end of the season (if appropriate), in order to ensure that the audit trail is maintained.</p> <p>I checked a sample of launch fee receipts to confirm that the correct price had been charged, and that the monies had been received in the Council's accounts. I found that the prices appeared to be correct (there are a range of prices depending on the service and whether or not the user is entitled to a residents' discount), but I was unable to prove that all monies had been received in relation to 2/5 samples.</p> <p>Both samples were included within the bankings of 05/09/20, relating to Daily Return number 81, which covered tickets 5735-5753 and contained a mixture of card and cash receipts. I was able to prove that the boat park card receipts (£107 over four receipts up to 31/08/20) were included within the launch fee</p>	<p>M</p>	<p>The reconciliation work will be completed and for next year we will have a weekly reconciliation process in place.</p>	<p>TIC1</p>	<p>April 2021</p>
---	--	----------	---	-------------	-------------------

<p>18.1 – Consider operational model for markets, and inclusion of expenditure budget 21/22</p>	<p>income for August 2020. I was able to prove that £853 of TIC cash and card receipts was included within the September 2020 launch fee income. This totals £960. The related reconciliation of individual tickets sales to bankings indicate that the total sales for this period should have been £995, a difference of £35.</p> <p>The Visitor Services Manager has carried out a reconciliation of individual tickets sales to income recorded in the accounts. This indicates that, up to 14/09/20, the amount due on individual tickets is £5304, of which £5158 had been banked. This gives a difference of £146 or 3%, which may be a timing difference (where monies have not yet been banked), or may be a permanent difference due to errors within individual tickets (where monies taken did not agree to the face value of tickets sold).</p> <p>I recommend that the reconciliation work is completed to see if the difference is a timing one. A recommendation on timely checks on the accuracy of the Daily Return is made at recommendation 15.9.</p> <p>I checked to see that the results from the operation of the Town Market are consistent year on year, and with budget. I found that there was a budget of £7.5k income for the 20/21 year, but no expenditure budget (due to the fact that the Council has, in the recent past, used a market operator who paid over a fee to run the market). During 2019/20 the Council</p>	<p>M</p>	<p>Agreed</p>	<p>TIC1</p>	<p>January 2021</p>
---	---	----------	---------------	-------------	---------------------

<p>[3]</p>	<p>ran a winter market with licences in place for stallholders on a periodic basis. The market operator did not return during 20/21, so the Council brought the market operation back in-house. Total income as at 18/02/21 was £9.6k, against £7.0k for 2019/20. Costs of £1060 were incurred in 2020 per the Finance Manager, leaving a net receipt of £8.5k for 20/21.</p> <p>I recommend that the Council considers whether to return to the in-house operation of the market on a permanent basis. If the Council decides to do so, I recommend that the 21/22 budget includes a budget for market wages.</p>			
<p>18.2 – Ensure signed agreements held for all stallholders</p> <p>[2]</p>	<p>I checked to see that signed agreements were in place for all eight market stallholders present on the day of the site visit (23/10/20), and that all had been charged and had paid the correct fee. I found that google form agreements were in place for 5/8 (with their electronic submission counting as a signature), and a hard copy signed form was in place for 1/8, but that there appeared to be no agreement in place for 2/8 stallholders.</p> <p>A signed agreement should be in place for all stallholders to ensure that both the rights and responsibilities attaching to the licence to trade and the number of weeks and price charged have been agreed.</p>	<p>M</p>	<p>Agreed</p>	<p>TIC1</p> <p>Ongoing</p>

18.3 – Market charges [2]	<p>I recommend that signed agreements are put in place for all stallholders.</p> <p>I found that the Council revised its charges for the market at its meeting in March 2020. The fees charged were subsequently varied using the Town Clerk's delegated authority, as they were found to be too high in comparison with nearby markets. The Visitor Services Manager created a spreadsheet to calculate prices for a variable number of weeks and plot sizes, aimed to give an incentivising discount. I checked the prices charged for the period including 23/10/20, but was unable to agree the amount charged for 7/8 stallholders. The Visitor Services Manager confirmed that the bookings all related to regular traders who were charged at the most discounted weekly rate (as the bookings were made for a continuous period).</p>	M	Agreed	TIC1	January 2021
21.2 – Update or replace the lease section in	<p>I recommend that Council reviews the charges again following a full year of in-house operation, and considers retrospective approval of the revised charges, including on-going discounts for regular traders, and how to deal with the setting of charges in future (whether by pre-approval at Council, or by delegated authority and the reporting back subsequently of prices set), in order to ensure that Members have agreed the charges levied.</p> <p>I noted some differences as between the schedule of debtors used by the Finance team, and the schedule of fees and charges which is presented to Council.</p>	M	Agreed	TH1, 3 & 4	August 2021

<p>the Schedule of Fees and Charges</p> <p>[4&5]</p>	<p>The Finance Manager confirmed that the Finance team use the schedule of debtors to record rent and other fees due from debtors.</p> <p>I checked the charges made in the accounts back to the schedule of debtors and found that they were correct for the majority of debtors. Where charges were not made, this was due to the fact that rent reviews or lease assignments were taking place, with all outstanding rental amounts due to be invoiced on conclusion.</p> <p>I recommend either that the schedule of fees and charges is updated to agree with the schedule of debtors or, if the lease section of the schedule of fees and charges is no longer useful, that it is replaced by information from the schedule of debtors and reviewed by Members alongside the leases and licences report. This will ensure that Members have accurate information about what rental agreements are in place and the amount of rent due.</p>			
<p>21.3 – Collate lease information and link to mapping system</p> <p>[4&5]</p>	<p>There are various databases which contain information about the rental properties held by the Council, and the leases in place for them. It would improve the audit trail, and help to ensure that all lease income was invoiced and collected, if the information held was brought together in one place. It is suggested such a schedule might include: the file number, asset number, property address and description, document type, lease in/out, tenant,</p>	<p>M</p>	<p>Agreed.</p>	<p>TH1, 3, 4 & 5</p> <p>March 2022</p>

	<p>lease/licence end date, annual rental and rent due dates. It could also be helpful if this schedule contained all of the information that the Council are required to disclose in relation to fixed assets under the Transparency Code 2015.</p> <p>It is recommended that the Council consider compiling all of the rental asset information in one place, and that this is linked to the Council's Pear mapping system.</p>				
--	--	--	--	--	--

	Days			
	2020/21	2021/22	2022/23	2023/24
	Actual	Planned		
Income				
Allotments		0.50		0.50
Beach Gardens		1.00		1.00
Boat Park	3.00		0.50	
Car Parks	1.25	1.00	1.00	2.00
Cash Collection and Bank reconciliation	0.50	0.75	0.75	0.75
Cemeteries			0.75	
Debtors	0.75	0.75	0.75	0.75
Market	0.50		0.25	
Lease Income	0.25		0.50	
TIC Cash Income		0.50		0.50
TIC Rent Income	2.00		1.00	
<i>Section Total</i>	8.25	4.50	5.50	5.50
Expenditure				
Bookkeeping	0.25	0.50	0.50	0.50
Creditors – payments	1.00	2.00	2.00	2.00
Depot stocks and stores	1.00		0.50	
Payroll	0.75	1.50	1.50	1.50
Petty cash and imprests	0.50	0.50	0.50	0.50
Bank reconciliation and Treasury management	0.50	0.50	0.50	0.50
Budgetary Control	0.50	0.50	0.50	0.50
Risk Management	1.00	1.00	1.00	1.00
Year end procedures and Fixed Assets	1.00	1.25	1.25	1.25
<i>Section Total</i>	6.50	7.75	8.25	7.75
Other audit areas				
Trust Funds	0.50	0.25	0.25	0.25
Community Partnership	0.10	0.25	0.25	0.25
Available audit days/contingency	0.00	4.75	2.75	3.25
<i>Section Total</i>	0.60	5.25	3.25	3.75
Management/planning/reporting	1.65	1.00	1.00	1.00
TOTAL	17.00	18.00	18.00	18.00

Annual Meeting 24th May 2021 - Agenda Item 17.

Report on the Findings of the Review of the System of Internal Control 2020/21

Under paragraph 6(1)(a) of the Accounts and Audit Regulations 2015 the Town Council has an obligation to conduct a review of its System of Internal Control at least once a year. The findings of the review must be considered by the Council as a whole prior to the adoption of the Annual Governance Statement, which forms part of the Annual Return.

The System of Internal Control (SIC) is a core part of the Council's governance framework and consists of a set of checks and balances designed to ensure that proper arrangements are made to safeguard the public money and resources in its charge. The SIC is designed to manage risk to a reasonable level, and to prevent and detect fraud and corruption. It is acknowledged that it cannot eliminate all financial and operational risks, and can only provide reasonable and not absolute assurance of effectiveness.

Important elements of the Council's SIC include:

- adherence to financial regulations and standing orders;
- adoption of appropriate corporate and financial plans;
- action on reports from both internal and external auditors;
- arrangements for risk management, including maintenance of a Corporate Risk Register;
- compliance with administrative procedures including the segregation of duties so far as is possible in a small organisation;
- scrutiny of management accounts, annual estimates, budget forecasting and variance reports by Members.

The review of policy documents by Council has been extremely limited during 2020/21, in part due to the pressures of managing Council business during a pandemic. It is acknowledged that the review of policy documents forms a key part of the Town Council's system of internal control, and this is recorded in the Council's Corporate Risk Register which was reviewed at the Policy, Finance and Performance Management Committee on 10th February 2021 and approved by Full Council on 15th March 2021. Further work to address the risks recorded therein will be carried out during 2021/22.

In effect, the Council keeps the system of internal control under constant review, addressing matters raised by the internal and external auditors at the earliest opportunity. The external auditors (PKF Littlejohn) did not identify any matters for consideration by the Town Council and this was reported to the Monthly Meeting held on 14th September 2020.

The process of internal audit is key to the review of the SIC, the Council again having appointed Darkin Miller Chartered Accountants to provide internal audit services. Each autumn a meeting is held between the Internal Auditor and the Town Clerk, in his capacity as the Responsible

Finance Officer under Section 151 of the Local Government Act 1972, to review and approve the annual risk based audit plan to ensure that all significant risks are addressed. This year that meeting took place remotely on 24th September 2020. As previously agreed, some lower-risk Council activities are now audited on a rolling 3-year programme, rather than every year.

The internal auditor's interim reports are addressed by appropriate departmental managers as soon as they are completed. Responses are co-ordinated by the Finance Manager and incorporated into the internal auditor's reports to the Policy, Finance and Performance Management Committee, which this year were considered on 3rd November 2020, 16th December 2020, and 10th March 2021. This ensures that actions are taken at the earliest possible opportunity. The following are examples of amendments that have either been made to the SIC as a result of the internal auditor's reports during 2020/21, or are in the process of being implemented:

- Improvements to record keeping at the Depot;
- Improved procedures at the Boat Park and Market;
- Improved record keeping re. lease renewals.

For the first time this year, the Committee also reviewed progress in implementing the recommendations from the previous audit year. That took place on 10th March 2021. The internal auditor's annual report for 2020/21, confirms that no significant control weaknesses were identified for inclusion in the Council's Annual Governance Statement.

In conclusion, the Town Council continues to take measures to improve its System of Internal Control to ensure that public funds are used economically, efficiently and effectively. During 2021/22 the Policy, Finance and Performance Management Committee will continue its important work in overseeing the implementation of recommendations from the internal and external auditors, together with improvements identified in the Corporate Risk Register and a review of key Council policy documents including its Corporate Plan.

Martin Ayres
Town Clerk and RFO

May 2021