

# HORLEY TOWN COUNCIL

Joan Walsh  
Town Clerk  
Council Offices, 92 Albert Road  
Horley, Surrey RH6 7HZ  
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## AGENDA

### FINANCE & GENERAL PURPOSES COMMITTEE

Date / Time: Tuesday, 17 January 2023 at 7.30 pm

Venue: Horley Town Council offices, Albert Rooms, 92 Albert Road, Horley RH6 7HZ

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Dear Councillors

You are hereby respectfully summoned to attend the **MEETING of HORLEY TOWN COUNCIL FINANCE & GENERAL PURPOSES COMMITTEE** to be held on Tuesday, 17 January 2023, 7:30 pm, at the Albert Rooms, 92 Albert Road, Horley RH6 7HZ. The Agenda for the meeting is attached to this Summons.

Yours sincerely

Joan Walsh  
Town Clerk

#### Members' Apologies:

If required, a Member must submit their apologies for this meeting by sending an email to: [town.clerk@horleytown.com](mailto:town.clerk@horleytown.com) or by telephoning the office on 01293 784765, by ***no later than noon on the day of the meeting.***

#### Public Forum:

***Members of the Public and Press are welcome to attend this meeting in person or may join it remotely by requesting a Zoom link by email to: [town.clerk@horleytown.com](mailto:town.clerk@horleytown.com) or by telephoning the office on 01293 784765, by no later than noon on the day before the meeting is due to be held.***

Public and Press attendees are invited to put questions or draw relevant matters to the Council's attention and are permitted to speak once only and for five minutes maximum in respect of a business item on the agenda, at the discretion of the Chairman. If it appears that the number of speakers is likely to unreasonably delay the disposal of business items on the agenda, the Chairman may direct that a question or comment is submitted in writing which shall be answered in due course.

To: Members of the Finance & General Purposes Committee:

CLRs Avery, Baird, Beech, George, A. Kitajewski, H. Kitajewski, Phillips, Powell, Samantha Marshall, Simon Marshall, Marr and Saunders



## **HORLEY TOWN COUNCIL**

### **Finance and General Purposes Committee**

A meeting of the above-named Committee will be held at the Albert Rooms, Albert Road, Horley on Tuesday, 17 January 2023 at 7.30 pm

## **A G E N D A**

- 1 Apologies and Reasons for Absence**
- 2 Disclosable Pecuniary Interests and Non-Pecuniary Interests**  
To receive from members any declarations of interest in relation to any items included on this agenda.
- 3 Public Forum**
- 4 Approval of Minutes**  
Finance & General Purposes Committee, meeting held on 8 November 2022.
- 5 Finance Updates**  
Finance & General Purposes Committee, meeting held on 8 November 2022.
- 6 Internal Audit Matters**
  - i)** To receive the Councillors' Audit Certificates for October, November, and December 2022.
  - ii)** To receive the report of the first internal audit for 2022/23 from Mulberry & Co and note the response.
  - iii)** To receive an update on any other matters.
- 7 Financial Matters**  
To approve the financial reports, including bank reconciliations and summaries of receipts and payments, up to December 2022.
- 8 Risk Management**  
To review the following Risk Management and Internal Control Procedures of the Town Council, for consideration at the next Full Council meeting:
  - i)** the draft Risk Assessment and Management Paper for 2022/23.
  - ii)** the draft Internal Control Review Paper for 2022/23.
- 9 Community Infrastructure Levy (CIL)**  
To receive the quarterly report from Reigate & Banstead Borough Council for the period 16/09/22-15/12/22 and to note CIL receipts.
- 10 Meetings Calendar 2022-23**  
To review proposals for changes to the meeting calendar for the current Municipal Year 2022-23 and make recommendations for consideration at the next Full Council meeting.
- 11 Surrey Association of Local Councils (SALC) & National Association of Local Councils (NALC)**
  - (i)** To receive any updates from the National and County Associations.
  - (ii)** To receive an update on any other matters.

*Continued ...*

12. **Environment Sub Committee**  
To receive an update from the ESC Chairman on the meeting held earlier in the evening.
13. **HTC Operational Matters**  
To receive an update on any other matters.
14. **Local Elections**  
To receive an update on the introduction of the mandatory Voter ID Requirement, effective from May 2023 and other arrangements.
15. **Annual Town Public Forum (formerly 'Town Meeting)**  
To consider arrangements for the meeting to be held on Friday, 19 May 2023, from 7.00 pm.
16. **Communications Received.**
17. **Diary Dates**
18. **Items for future consideration**  
To note any items for inclusion on any future agenda.
19. **Press Release**  
To agree items for inclusion.



Signed: Joan Walsh, Town Clerk

Dated: 12 January 2023

Date of next meeting – TBA

To: Members of the Finance & General Purposes Committee:  
Cllrs Avery, Baird, Beech, George, A. Kitajewski, H. Kitajewski, Phillips, Powell, Samantha Marshall, Simon Marshall,  
Marr and Saunders

# HORLEY TOWN COUNCIL

## Councillors' Audit Certificate

This is to certify that we have today conducted the necessary checks for the month(s):

**October 2022**

We consider that the accounts have/have not been properly maintained during the period in question.

Observations (Councillors)	Clerk/ RFO's action
<p>NONE.</p>	
Name: Jordan Beech Signature: <i>J Beech</i>	Signature:
Name: Simon Marshall Signature: <i>S Marshall</i>	
Date: 10-1-23	Date:

Bank Reconciliation Statement as at 28/10/2022  
for Cashbook 1 - HSBC Current 51219138

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current 51219138	28/10/2022		62,424.90
			<hr/> 62,424.90
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			62,424.90
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			62,424.90
		Balance per Cash Book is :-	62,424.90
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/10/2022  
for Cashbook 2 - HSBC Deposit 01219154

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Deposit 01219154	28/09/2022		395,480.77
			<u>395,480.77</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			395,480.77
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			395,480.77
		Balance per Cash Book is :-	395,480.77
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/10/2022  
for Cashbook 3 - HSBC Payroll 81345788

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Payroll 81345788	28/10/2022		8,085.62
			<hr/> 8,085.62
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			8,085.62
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			8,085.62
		Balance per Cash Book is :-	8,085.62
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/10/2022  
for Cashbook 5 - FairFX Bank Debit Card

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
FairFX Bank Debit Card	28/10/2022		665.63
			<hr/> 665.63
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
28/10/2022 221028 Royal British Legion Industries		69.99	
			<hr/> 69.99
			595.64
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			595.64
		Balance per Cash Book is :-	595.64
		Difference is :-	0.00



Bank Reconciliation Statement as at 28/10/2022  
for Cashbook 6 - Handelsbanken 50044859

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbanken 50044859	30/09/2022		98,504.30
			<hr/> 98,504.30
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			98,504.30
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			98,504.30
		Balance per Cash Book is :-	98,504.30
		Difference is :-	0.00

10/01/2023

## Horley Town Council

12:36

**Cashbook transactions totalling £0.00 or more  
for the period 29/09/2022 to 28/10/2022**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	HSBC Current 51219138	7	03/10/2022	410/7	Reigate & Banstead Borough Cou	53.00
1	HSBC Current 51219138	7	03/10/2022	118/7	Reigate & Banstead Borough Cou	104.00
1	HSBC Current 51219138	7	03/10/2022	077/1	CF Corporate Finance Limited	543.60
1	HSBC Current 51219138	7	10/10/2022	2210	SES Water	100.00
1	HSBC Current 51219138	7	17/10/2022	3920	Sage UK	37.20
1	HSBC Current 51219138	7	17/10/2022	4258	EE Ltd	32.40
1	HSBC Current 51219138	7	17/10/2022	5402/2568	Corona Energy	941.30
1	HSBC Current 51219138	7	19/10/2022	664/024/46	Zen Internet Limited	112.20
1	HSBC Current 51219138	7	19/10/2022	7735	SOS Systems Limited	102.65
1	HSBC Current 51219138	7	24/10/2022	3032	British Gas Business (Innes Pa	202.87
1	HSBC Current 51219138	7	24/10/2022	676	British Gas Business (Office)	310.00
1	HSBC Current 51219138	7	24/10/2022	4670	Micro Maintenance Limited	427.91
1	HSBC Current 51219138	7	05/10/2022	1005	The Farmyard Kitchen in the Pa	400.00
1	HSBC Current 51219138	7	05/10/2022	2512	Surrey Association of Local Co	90.00
1	HSBC Current 51219138	7	05/10/2022	797	Michael Stone Window Cleaning	55.00
1	HSBC Current 51219138	7	05/10/2022	46	PKF Littlejohn LLP	1,560.00
1	HSBC Current 51219138	7	05/10/2022	EV1		332.00
1	HSBC Current 51219138	7	05/10/2022	921	Horley History Society	15.00
1	HSBC Current 51219138	7	05/10/2022	87/94/22	Heatherlands Tree Care	720.00
1	HSBC Current 51219138	7	05/10/2022	925	Firetronics Limited	736.80
1	HSBC Current 51219138	7	05/10/2022	4399	Dapper Shoes	46.00
1	HSBC Current 51219138	7	05/10/2022	509/604	G Burley & Sons Ltd	5,050.24
1	HSBC Current 51219138	7	05/10/2022	3216/6	Bennetts Builders Ltd	1,303.60
1	HSBC Current 51219138	7	05/10/2022	0615	Horley Baptist Church	146.00
1	HSBC Current 51219138	7	05/10/2022	221005	Amazon Business	178.93
1	HSBC Current 51219138	7	05/10/2022	EV2/10		58.85
1	HSBC Current 51219138	7	12/10/2022	6	Twin Peaks Sandwich Bar	216.60
1	HSBC Current 51219138	7	12/10/2022	320/375	Smartguard Security	1,136.12
1	HSBC Current 51219138	7	12/10/2022	142523	Nviro Ltd	1,764.00
1	HSBC Current 51219138	7	12/10/2022	12932	Firetronics Limited	69.40
1	HSBC Current 51219138	7	12/10/2022	2669	G Burley & Sons Ltd	255.60
1	HSBC Current 51219138	7	12/10/2022	7152	Amazon Business	57.01
1	HSBC Current 51219138	7	26/10/2022	8212	Jarrett & Lam Ltd	115.20
1	HSBC Current 51219138	7	26/10/2022	12930	Firetronics Limited	510.60
1	HSBC Current 51219138	7	26/10/2022	3216/7	Bennetts Builders Ltd	1,303.06
1	HSBC Current 51219138	7	26/10/2022	2118/9	Amethyst Horticulture	2,526.12
1	HSBC Current 51219138	7	26/10/2022	6852	Amazon Business	222.21
1	HSBC Current 51219138	7	05/10/2022	BACS	HMRC	3,297.94
1	HSBC Current 51219138	7	05/10/2022	BACS	Surrey Pensions	2,992.89
1	HSBC Current 51219138	7	20/10/2022	MPR	HSBC Payroll 81345788	9,000.00
1	HSBC Current 51219138	7	25/10/2022	6375	Spitfire Networking Services L	68.87
1	HSBC Current 51219138	7	11/10/2022	DD	HSBC	37.76
1	HSBC Current 51219138	7	19/10/2022	DD	HSBC	8.00
1	HSBC Current 51219138	7	28/10/2022	DD	SumUp	2.46
1	HSBC Current 51219138	7	05/10/2022	BACS	Surrey Pensions	2,922.89
1	HSBC Current 51219138	7	05/10/2022	3216/6COR2	Bennetts Builders Ltd	1,303.06
3	HSBC Payroll 81345788	7	28/10/2022	BACS	Net Salaries	8,535.66
3	HSBC Payroll 81345788	7	19/10/2022	DD	HSBC	8.00

10/01/2023

## Horley Town Council

12:36

**Cashbook transactions totalling £0.00 or more  
for the period 29/09/2022 to 28/10/2022**

**Payments**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
7	Safe ( unbanked money)	7	28/10/2022	TNSFR	Deposit Return	500.00
1	HSBC Current 51219138	7	28/10/2022	DD	GiffGaff	24.00
5	FairFX Bank Debit Card	7	12/10/2022	8824	Adobe Systems Software Ireland	42.96
5	FairFX Bank Debit Card	7	08/10/2022	221008	Microsoft Ireland Operations L	155.00
5	FairFX Bank Debit Card	7	04/10/2022	8912	Email Blaster UK	15.59
5	FairFX Bank Debit Card	7	28/10/2022	221028	Royal British Legion Industies	69.99
5	FairFX Bank Debit Card	7	25/10/2022	4087	Sweet Pea Florist	49.00
1	HSBC Current 51219138	7	21/10/2022	TNSFR	Pest Control	55.00
5	FairFX Bank Debit Card	7	21/10/2022	DD	Pest Control	55.00
5	FairFX Bank Debit Card	7	28/10/2022	DD	GiffGaff	24.00
5	FairFX Bank Debit Card	7	30/09/2022	5722	Sweet Pea Florist	49.00

**Receipts**

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	7	18/10/2022	1,400.00
1	HSBC Current 51219138	7	18/10/2022	91.87
1	HSBC Current 51219138	7	29/09/2022	230.00
1	HSBC Current 51219138	7	04/10/2022	100.00
1	HSBC Current 51219138	7	05/10/2022	489.16
1	HSBC Current 51219138	7	06/10/2022	231.68
1	HSBC Current 51219138	7	07/10/2022	417.56
1	HSBC Current 51219138	7	08/10/2022	108.00
1	HSBC Current 51219138	7	10/10/2022	36.97
1	HSBC Current 51219138	7	13/10/2022	83.00
1	HSBC Current 51219138	7	20/10/2022	1,665.56
1	HSBC Current 51219138	7	22/10/2022	20.54
1	HSBC Current 51219138	7	24/10/2022	41.08
1	HSBC Current 51219138	7	25/10/2022	830.49
1	HSBC Current 51219138	7	06/10/2022	7,446.08
3	HSBC Payroll 81345788	7	20/10/2022	9,000.00
1	HSBC Current 51219138	7	19/10/2022	98.60
1	HSBC Current 51219138	7	21/10/2022	152.89
1	HSBC Current 51219138	7	26/10/2022	157.82
1	HSBC Current 51219138	7	26/10/2022	117.08
1	HSBC Current 51219138	7	10/10/2022	20.00
1	HSBC Current 51219138	7	11/10/2022	145.00

10/01/2023

## Horley Town Council

12:36

Cashbook transactions totalling £500.00 or more  
for the period 29/09/2022 to 28/10/2022

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
1	HSBC Current 51219138	7	03/10/2022	077/1	CF Corporate Finance Limited	543.60
1	HSBC Current 51219138	7	17/10/2022	5402/2568	Corona Energy	941.30
1	HSBC Current 51219138	7	05/10/2022	46	PKF Littlejohn LLP	1,560.00
1	HSBC Current 51219138	7	05/10/2022	87/94/22	Heatherlands Tree Care	720.00
1	HSBC Current 51219138	7	05/10/2022	925	Firetronics Limited	736.80
1	HSBC Current 51219138	7	05/10/2022	509/604	G Burley & Sons Ltd	5,050.24
1	HSBC Current 51219138	7	05/10/2022	3216/6	Bennetts Builders Ltd	1,303.60
1	HSBC Current 51219138	7	12/10/2022	320/375	Smartguard Security	1,136.12
1	HSBC Current 51219138	7	12/10/2022	142523	Nviro Ltd	1,764.00
1	HSBC Current 51219138	7	26/10/2022	12930	Firetronics Limited	510.60
1	HSBC Current 51219138	7	26/10/2022	3216/7	Bennetts Builders Ltd	1,303.06
1	HSBC Current 51219138	7	26/10/2022	2118/9	Amethyst Horticulture	2,526.12
1	HSBC Current 51219138	7	05/10/2022	BACS	HMRC	3,297.94
1	HSBC Current 51219138	7	05/10/2022	BACS	Surrey Pensions	2,992.89
1	HSBC Current 51219138	7	20/10/2022	MPR	HSBC Payroll 81345788	9,000.00
1	HSBC Current 51219138	7	05/10/2022	BACS	Surrey Pensions	2,922.89
1	HSBC Current 51219138	7	05/10/2022	3216/6COR2	Bennetts Builders Ltd	1,303.06
3	HSBC Payroll 81345788	7	28/10/2022	BACS	Net Salaries	8,535.66
7	Safe ( unbanked money)	7	28/10/2022	TNSFR	Deposit Return	500.00

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	7	18/10/2022	1,400.00
1	HSBC Current 51219138	7	20/10/2022	1,665.56
1	HSBC Current 51219138	7	25/10/2022	830.49
1	HSBC Current 51219138	7	06/10/2022	7,446.08
3	HSBC Payroll 81345788	7	20/10/2022	9,000.00

# HORLEY TOWN COUNCIL

## Councillors' Audit Certificate

This is to certify that we have today conducted the necessary checks for the month(s):

**November 2022**

We consider that the accounts have/have not been properly maintained during the period in question.

Observations (Councillors)	Clerk/ RFO's action
<i>NONE</i>	
Name: <i>JORDAN BEECH</i> Signature: <i>J Beech</i>	Signature:
Name: <i>Simon Marshall</i> Signature: <i>S Marshall</i>	
Date: <i>10-1-23</i>	Date:

Bank Reconciliation Statement as at 28/11/2022  
for Cashbook 1 - HSBC Current 51219138

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current 51219138	28/11/2022		66,494.66
			<hr/> 66,494.66
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			66,494.66
<u>Receipts not Banked/Cleared (Plus)</u>			
02/11/2022		276.00	
			<hr/> 276.00
			66,770.66
			Balance per Cash Book is :- 66,770.66
			Difference is :- 0.00

Bank Reconciliation Statement as at 28/11/2022  
for Cashbook 2 - HSBC Deposit 01219154

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Deposit 01219154	28/11/2022		355,480.77
			<u>355,480.77</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			355,480.77
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			355,480.77
		Balance per Cash Book is :-	355,480.77
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/11/2022  
for Cashbook 3 - HSBC Payroll 81345788

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Payroll 81345788	28/11/2022	401251	4,012.51
			<hr/> 4,012.51
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			4,012.51
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			4,012.51
		Balance per Cash Book is :-	4,012.51
		Difference is :-	0.00



Bank Reconciliation Statement as at 01/12/2022  
for Cashbook 4 - Nationwide Intl 90036306

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Intl 90036306	28/09/2022		22,856.58
			<u>22,856.58</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			22,856.58
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			22,856.58
		Balance per Cash Book is :-	22,856.58
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/11/2022  
for Cashbook 5 - FairFX Bank Debit Card

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
FairFX Bank Debit Card	28/11/2022		365.28
			<hr/> 365.28
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			365.28
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			365.28
		Balance per Cash Book is :-	365.28
		Difference is :-	0.00

Bank Reconciliation Statement as at 01/12/2022  
for Cashbook 6 - Handelsbanken 50044859

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbanken 50044859	01/12/2022		98,504.30
			<hr/> 98,504.30
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			98,504.30
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			98,504.30
		Balance per Cash Book is :-	98,504.30
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/10/2022  
for Cashbook 7 - Safe ( unbanked money)

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Safe (Unbanked Money)	28/10/2022		0.00
			<hr/> 0.00
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			0.00
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			0.00
		Balance per Cash Book is :-	0.00
		Difference is :-	0.00

10/01/2023

## Horley Town Council

12:37

Cashbook transactions totalling £0.00 or more  
for the period 29/10/2022 to 28/11/2022

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
2	HSBC Deposit 01219154	8	10/11/2022	top up	HSBC Current 51219138	40,000.00
1	HSBC Current 51219138	8	04/11/2022	BACS	Deposit Return	150.00
1	HSBC Current 51219138	8	04/11/2022	BACS	Deposit Return	150.00
1	HSBC Current 51219138	8	01/11/2022	221101	Reigate & Banstead Borough Cou	104.00
1	HSBC Current 51219138	8	01/11/2022	221101/1	Reigate & Banstead Borough Cou	53.00
1	HSBC Current 51219138	8	08/11/2022	221108	SES Water	100.00
1	HSBC Current 51219138	8	08/11/2022	20646G400J	Amazon Business	150.74
1	HSBC Current 51219138	8	08/11/2022	65176G601Z	Bennetts Builders Ltd	10,821.00
1	HSBC Current 51219138	8	08/11/2022	18976G401	G Burley & Sons Ltd	5,186.48
1	HSBC Current 51219138	8	08/11/2022	28146G400T	Nviro Ltd	1,764.00
1	HSBC Current 51219138	8	08/11/2022	64526G600	Smartguard Security	814.48
1	HSBC Current 51219138	8	08/11/2022	71596G601	Surrey Association of Local Co	3,212.65
1	HSBC Current 51219138	8	08/11/2022	89576G601	TRITEL COMMUNICATIONS LTD	330.00
1	HSBC Current 51219138	8	16/11/2022	04296GE00	Bennetts Builders Ltd	4,843.20
1	HSBC Current 51219138	8	16/11/2022	83755GE00	Firetronics Limited	183.42
1	HSBC Current 51219138	8	16/11/2022	1544GE007	Jarrett & Lam Ltd	600.00
1	HSBC Current 51219138	8	16/11/2022	10496GE00	MVL Architects and Surveyors	1,140.00
1	HSBC Current 51219138	8	08/11/2022	QO56QN	British Telecommunications Ltd	402.09
1	HSBC Current 51219138	8	11/11/2022	9903205	HSBC UK Bank PLC	40.52
1	HSBC Current 51219138	8	15/11/2022	30162	EE Ltd	44.40
1	HSBC Current 51219138	8	16/11/2022	86444	SOS Systems Limited	110.70
1	HSBC Current 51219138	8	16/11/2022	04178	Sage UK	37.20
1	HSBC Current 51219138	8	21/11/2022	33810	Zen Internet Limited	117.00
1	HSBC Current 51219138	8	22/11/2022	104707	Micro Maintenance Limited	427.91
1	HSBC Current 51219138	8	22/11/2022	71862	Spitfire Networking Services L	63.89
1	HSBC Current 51219138	8	22/11/2022	221124	British Gas Business (Office)	310.00
1	HSBC Current 51219138	8	28/11/2022	221128	Corona Energy	939.21
1	HSBC Current 51219138	8	28/11/2022	221128-2	Public Work's Loan Board	9,772.46
1	HSBC Current 51219138	8	08/11/2022	BACS	HMRC	2,992.72
1	HSBC Current 51219138	8	08/11/2022	BACS	Surrey Pensions	2,746.27
1	HSBC Current 51219138	8	08/11/2022	DD	SumUp	2.20
1	HSBC Current 51219138	8	18/11/2022	DD	HSBC	16.68
1	HSBC Current 51219138	8	20/11/2022	221120	HSBC Payroll 81345788	9,000.00
3	HSBC Payroll 81345788	8	28/11/2022	BACS	Net Salaries	13,065.11
3	HSBC Payroll 81345788	8	21/11/2022	DD	HSBC	8.00
5	FairFX Bank Debit Card	8	04/11/2022	DD	HM Land Registry	3.00
5	FairFX Bank Debit Card	8	04/11/2022	DD	GiffGaff	24.00
5	FairFX Bank Debit Card	8	23/11/2022	DD	HM Land Registry	6.00
5	FairFX Bank Debit Card	8	12/11/2022	11825	Adobe Systems Software Ireland	60.66
5	FairFX Bank Debit Card	8	06/11/2022	KRTL1	Microsoft Ireland Operations L	121.11
5	FairFX Bank Debit Card	8	01/11/2022	29226	Email Blaster UK	15.59

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	8	10/11/2022	843.00
1	HSBC Current 51219138	8	01/11/2022	160.00
1	HSBC Current 51219138	8	01/11/2022	87.00
1	HSBC Current 51219138	8	08/11/2022	130.00

10/01/2023

Horley Town Council

12:37

Cashbook transactions totalling £0.00 or more  
for the period 29/10/2022 to 28/11/2022

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	8	08/11/2022	116.00
1	HSBC Current 51219138	8	09/11/2022	41.08
1	HSBC Current 51219138	8	12/11/2022	20.54
1	HSBC Current 51219138	8	21/11/2022	51.35
1	HSBC Current 51219138	8	22/11/2022	48.00
1	HSBC Current 51219138	8	24/11/2022	1,645.44
1	HSBC Current 51219138	8	25/11/2022	841.94
1	HSBC Current 51219138	8	28/11/2022	1,700.00
1	HSBC Current 51219138	8	02/11/2022	276.00
1	HSBC Current 51219138	9	01/11/2022	87.00
1	HSBC Current 51219138	8	01/11/2022	215.66
1	HSBC Current 51219138	8	01/11/2022	117.08
1	HSBC Current 51219138	8	01/11/2022	488.00
1	HSBC Current 51219138	8	02/11/2022	178.69
1	HSBC Current 51219138	8	04/11/2022	98.60
1	HSBC Current 51219138	8	04/11/2022	98.60
1	HSBC Current 51219138	8	07/11/2022	15.00
1	HSBC Current 51219138	8	07/11/2022	13,250.00
1	HSBC Current 51219138	8	10/11/2022	40,000.00
1	HSBC Current 51219138	8	17/11/2022	15.00
1	HSBC Current 51219138	8	20/11/2022	98.60
1	HSBC Current 51219138	8	21/11/2022	126.00
1	HSBC Current 51219138	8	27/11/2022	152.89
1	HSBC Current 51219138	8	28/11/2022	157.82
3	HSBC Payroll 81345788	8	20/11/2022	9,000.00

10/01/2023

## Horley Town Council

12:41

Cashbook transactions totalling £500.00 or more  
for the period 29/10/2022 to 28/11/2022

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
2	HSBC Deposit 01219154	8	10/11/2022	top up	HSBC Current 51219138	40,000.00
1	HSBC Current 51219138	8	08/11/2022	65176G601Z	Bennetts Builders Ltd	10,821.00
1	HSBC Current 51219138	8	08/11/2022	18976G401	G Burley & Sons Ltd	5,186.48
1	HSBC Current 51219138	8	08/11/2022	28146G400T	Nviro Ltd	1,764.00
1	HSBC Current 51219138	8	08/11/2022	64526G600	Smartguard Security	814.48
1	HSBC Current 51219138	8	08/11/2022	71596G601	Surrey Association of Local Co	3,212.65
1	HSBC Current 51219138	8	16/11/2022	04296GE00	Bennetts Builders Ltd	4,843.20
1	HSBC Current 51219138	8	16/11/2022	1544GE007	Jarrett & Lam Ltd	600.00
1	HSBC Current 51219138	8	16/11/2022	10496GE00	MVL Architects and Surveyors	1,140.00
1	HSBC Current 51219138	8	28/11/2022	221128	Corona Energy	939.21
1	HSBC Current 51219138	8	28/11/2022	221128-2	Public Work's Loan Board	9,772.46
1	HSBC Current 51219138	8	08/11/2022	BACS	HMRC	2,992.72
1	HSBC Current 51219138	8	08/11/2022	BACS	Surrey Pensions	2,746.27
1	HSBC Current 51219138	8	20/11/2022	221120	HSBC Payroll 81345788	9,000.00
3	HSBC Payroll 81345788	8	28/11/2022	BACS	Net Salaries	13,065.11

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	8	10/11/2022	843.00
1	HSBC Current 51219138	8	24/11/2022	1,645.44
1	HSBC Current 51219138	8	25/11/2022	841.94
1	HSBC Current 51219138	8	28/11/2022	1,700.00
1	HSBC Current 51219138	8	07/11/2022	13,250.00
1	HSBC Current 51219138	8	10/11/2022	40,000.00
3	HSBC Payroll 81345788	8	20/11/2022	9,000.00


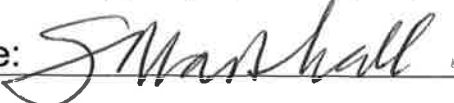
# HORLEY TOWN COUNCIL

## Councillors' Audit Certificate

This is to certify that we have today conducted the necessary checks for the month(s):

**December 2022**

We consider that the accounts have/have not been properly maintained during the period in question.

Observations (Councillors)	Clerk/ RFO's action
NONE	
Name: Jordan Beach Signature: 	Signature:
Name: Simon Marshall Signature: 	
Date: 10-1-23	Date:



Bank Reconciliation Statement as at 28/12/2022  
for Cashbook 1 - HSBC Current 51219138

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Current 51219138	28/12/2022		60,661.66
			60,661.66
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			0.00
			60,661.66
<u>Receipts not Banked/Cleared (Plus)</u>			
01/11/2022		87.00	
02/11/2022		276.00	
01/12/2022		8.60	
08/12/2022		140.00	
			511.60
			61,173.26
		Balance per Cash Book is :-	61,173.26
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/12/2022  
for Cashbook 2 - HSBC Deposit 01219154

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Deposit 01219154	28/12/2022		315,886.13
			<u>315,886.13</u>
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			315,886.13
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<u>0.00</u>
			315,886.13
		Balance per Cash Book is :-	315,886.13
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/12/2022  
for Cashbook 3 - HSBC Payroll 81345788

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
HSBC Payroll 81345788	28/12/2022	401251	3,238.13
			<hr/> 3,238.13
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			3,238.13
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			3,238.13
		Balance per Cash Book is :-	3,238.13
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/12/2022  
for Cashbook 5 - FairFX Bank Debit Card

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
FairFX Bank Debit Card	28/12/2022		805.71
			<hr/> 805.71
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			805.71
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			805.71
		Balance per Cash Book is :-	805.71
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/12/2022  
for Cashbook 6 - Handelsbanken 50044859

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<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Handelsbanken 50044859	28/12/2022		98,504.30
			<hr/> 98,504.30
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			98,504.30
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			98,504.30
		Balance per Cash Book is :-	98,504.30
		Difference is :-	0.00

Bank Reconciliation Statement as at 28/12/2022  
for Cashbook 4 - Nationwide Intl 90036306

---

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page No</u>	<u>Balances</u>
Nationwide Intl 90036306	28/12/2022		22,856.58
			<hr/> 22,856.58
<u>Unpresented Cheques (Minus)</u>		<u>Amount</u>	
		0.00	
			<hr/> 0.00
			22,856.58
<u>Receipts not Banked/Cleared (Plus)</u>			
		0.00	
			<hr/> 0.00
			22,856.58
		Balance per Cash Book is :-	22,856.58
		Difference is :-	0.00

## Receipts for Month 9

## Nominal Ledger Analysis

<u>Receipt Ref</u>	<u>Name of Payer</u>	<u>£ Amnt Received</u>	<u>£ Debtors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
--------------------	----------------------	------------------------	------------------	--------------	------------	---------------	-----------------	---------------------------

Banked:

0.00

0.00

0.00

Total Receipts for Month

0.00

0.00

0.00

0.00

Cashbook Totals

0.000.000.000.00

## Payments for Month 9

## Nominal Ledger Analysis

<u>Date</u>	<u>Payee Name</u>	<u>Reference</u>	<u>£ Total Amnt</u>	<u>£ Creditors</u>	<u>£ VAT</u>	<u>A/c</u>	<u>Centre</u>	<u>£ Amount</u>	<u>Transaction Detail</u>
			0.00						
	Total Payments for Month		0.00	0.00	0.00			0.00	
	Balance Carried Fwd		0.00						
	Cashbook Totals		0.00	0.00	0.00			0.00	



10/01/2023

## Horley Town Council

12:38

Cashbook transactions totalling £0.00 or more  
for the period 29/11/2022 to 28/12/2022

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
2	HSBC Deposit 01219154	9	01/12/2022	JM	HSBC Current 51219138	40,000.00
1	HSBC Current 51219138	9	30/11/2022	DD	HMRC	4,550.06
1	HSBC Current 51219138	9	30/11/2022	DD	Surrey Pensions	4,236.61
1	HSBC Current 51219138	9	08/12/2022	JEM	FairFX Bank Debit Card	1,000.00
1	HSBC Current 51219138	9	08/12/2022	DD	Royal British Legion Poppy App	250.00
1	HSBC Current 51219138	9	19/12/2022	DD	HSBC	11.00
1	HSBC Current 51219138	9	20/12/2022	JEM	HSBC Payroll 81345788	9,000.00
1	HSBC Current 51219138	9	21/12/2022	DD	HMRC	3,123.49
1	HSBC Current 51219138	9	21/12/2022	DD	Surrey Pensions	3,103.10
1	HSBC Current 51219138	9	01/12/2022	221201-1	Reigate & Banstead Borough Cou	104.00
1	HSBC Current 51219138	9	01/12/2022	221201-2	Reigate & Banstead Borough Cou	53.00
1	HSBC Current 51219138	9	08/12/2022	221208	SES Water	100.00
1	HSBC Current 51219138	9	12/12/2022	9989747	HSBC UK Bank PLC	43.00
1	HSBC Current 51219138	9	15/12/2022	74583	EE Ltd	32.40
1	HSBC Current 51219138	9	16/12/2022	75291	Sage UK	37.20
1	HSBC Current 51219138	9	19/12/2022	599/846	Corona Energy	916.92
1	HSBC Current 51219138	9	19/12/2022	59767-5430	Zen Internet Limited	97.80
1	HSBC Current 51219138	9	19/12/2022	35542	British Gas Business (Innes Pa	139.81
1	HSBC Current 51219138	9	19/12/2022	79100	British Gas Business (Innes Pa	118.98
1	HSBC Current 51219138	9	21/12/2022	59592	SOS Systems Limited	91.14
1	HSBC Current 51219138	9	21/12/2022	87630	British Gas Business (Innes Pa	96.87
1	HSBC Current 51219138	9	22/12/2022	104751	Micro Maintenance Limited	427.91
1	HSBC Current 51219138	9	22/12/2022	77332	Spitfire Networking Services L	70.70
1	HSBC Current 51219138	9	23/12/2022	82759	British Gas Business (Innes Pa	71.83
1	HSBC Current 51219138	9	28/12/2022	221228	British Gas Business (Office)	310.00
1	HSBC Current 51219138	9	30/11/2022	11-12-16	Bennetts Builders Ltd	5,272.66
1	HSBC Current 51219138	9	30/11/2022	13172	G Burley & Sons Ltd	4,997.82
1	HSBC Current 51219138	9	08/12/2022	6111-9135	Amazon Business	73.94
1	HSBC Current 51219138	9	08/12/2022	2663	J S Greenwood	972.00
1	HSBC Current 51219138	9	08/12/2022	54656	Don Ruffles Limited	203.09
1	HSBC Current 51219138	9	08/12/2022	39	LG Business Consultants	987.75
1	HSBC Current 51219138	9	08/12/2022	43282	Nviro Ltd	1,764.00
1	HSBC Current 51219138	9	13/12/2022	76106	Amazon Business	126.20
1	HSBC Current 51219138	9	13/12/2022	4008	Constant Hygiene Ltd	282.00
1	HSBC Current 51219138	9	13/12/2022	533/568	Fire Protection Services Surre	168.60
1	HSBC Current 51219138	9	13/12/2022	12971	Firetronics Limited	172.80
1	HSBC Current 51219138	9	13/12/2022	23575	Smartguard Security	597.45
1	HSBC Current 51219138	9	13/12/2022	827	Michael Stone Window Cleaning	55.00
1	HSBC Current 51219138	9	21/12/2022	13347	G Burley & Sons Ltd	4,997.82
1	HSBC Current 51219138	9	21/12/2022	44/22	Heatherlands Tree Care	360.00
1	HSBC Current 51219138	9	21/12/2022	12886	L&C Installations Ltd	207.30
1	HSBC Current 51219138	9	21/12/2022	20335	Mulberry & Co	241.20
1	HSBC Current 51219138	9	21/12/2022	731/32	Water Environmental Treatment	274.80
5	FairFX Bank Debit Card	9	21/12/2022	DD	GiffGaff	24.00
5	FairFX Bank Debit Card	9	06/12/2022	DD	Waitrose	62.06
5	FairFX Bank Debit Card	9	09/12/2022	DD	Interflora	49.00
5	FairFX Bank Debit Card	9	09/12/2022	DD	British Heart Foundation	198.00
5	FairFX Bank Debit Card	9	14/12/2022	71887	Adobe Systems Software Ireland	60.66

10/01/2023

## Horley Town Council

12:38

Cashbook transactions totalling £0.00 or more  
for the period 29/11/2022 to 28/12/2022

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
5	FairFX Bank Debit Card	9	07/12/2022	5W9F	Microsoft Ireland Operations L	150.26
5	FairFX Bank Debit Card	9	02/12/2022	29543	Email Blaster UK	15.59
3	HSBC Payroll 81345788	9	21/12/2022	BACS	Net Salaries	9,766.38
3	HSBC Payroll 81345788	9	19/12/2022	DD	HSBC	8.00
1	HSBC Current 51219138	9	13/12/2022	BACS	Amazon	0.02

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	9	08/12/2022	140.00
1	HSBC Current 51219138	9	01/12/2022	8.60
1	HSBC Current 51219138	9	05/12/2022	87.00
1	HSBC Current 51219138	9	05/12/2022	78.87
1	HSBC Current 51219138	8	29/11/2022	117.08
1	HSBC Current 51219138	9	01/12/2022	40,000.00
1	HSBC Current 51219138	9	01/12/2022	488.00
1	HSBC Current 51219138	9	01/12/2022	41.08
1	HSBC Current 51219138	9	02/12/2022	57.92
1	HSBC Current 51219138	9	09/12/2022	15.00
1	HSBC Current 51219138	9	09/12/2022	15.00
1	HSBC Current 51219138	9	10/12/2022	190.00
1	HSBC Current 51219138	9	20/12/2022	98.60
1	HSBC Current 51219138	9	21/12/2022	771.00
1	HSBC Current 51219138	9	21/12/2022	1,608.90
1	HSBC Current 51219138	9	22/12/2022	100.00
1	HSBC Current 51219138	9	28/12/2022	157.82
1	HSBC Current 51219138	9	28/12/2022	81.00
5	FairFX Bank Debit Card	9	08/12/2022	1,000.00
3	HSBC Payroll 81345788	9	20/12/2022	9,000.00
2	HSBC Deposit 01219154	9	02/12/2022	405.36

10/01/2023

## Horley Town Council

12:42

Cashbook transactions totalling £500.00 or more  
for the period 29/11/2022 to 28/12/2022

Payments

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date</u>	<u>Payment Ref</u>	<u>Payee Name</u>	<u>Amount</u>
2	HSBC Deposit 01219154	9	01/12/2022	JM	HSBC Current 51219138	40,000.00
1	HSBC Current 51219138	9	30/11/2022	DD	HMRC	4,550.06
1	HSBC Current 51219138	9	30/11/2022	DD	Surrey Pensions	4,236.61
1	HSBC Current 51219138	9	08/12/2022	JEM	FairFX Bank Debit Card	1,000.00
1	HSBC Current 51219138	9	20/12/2022	JEM	HSBC Payroll 81345788	9,000.00
1	HSBC Current 51219138	9	21/12/2022	DD	HMRC	3,123.49
1	HSBC Current 51219138	9	21/12/2022	DD	Surrey Pensions	3,103.10
1	HSBC Current 51219138	9	19/12/2022	599/846	Corona Energy	916.92
1	HSBC Current 51219138	9	30/11/2022	11-12-16	Bennetts Builders Ltd	5,272.66
1	HSBC Current 51219138	9	30/11/2022	13172	G Burley & Sons Ltd	4,997.82
1	HSBC Current 51219138	9	08/12/2022	2663	J S Greenwood	972.00
1	HSBC Current 51219138	9	08/12/2022	39	LG Business Consultants	987.75
1	HSBC Current 51219138	9	08/12/2022	43282	Nviro Ltd	1,764.00
1	HSBC Current 51219138	9	13/12/2022	23575	Smartguard Security	597.45
1	HSBC Current 51219138	9	21/12/2022	13347	G Burley & Sons Ltd	4,997.82
3	HSBC Payroll 81345788	9	21/12/2022	BACS	Net Salaries	9,766.38

Receipts

<u>Cb No</u>	<u>Bank Account Name</u>	<u>Month</u>	<u>Date Banked</u>	<u>Amount Banked</u>
1	HSBC Current 51219138	9	01/12/2022	40,000.00
1	HSBC Current 51219138	9	21/12/2022	771.00
1	HSBC Current 51219138	9	21/12/2022	1,608.90
5	FairFX Bank Debit Card	9	08/12/2022	1,000.00
3	HSBC Payroll 81345788	9	20/12/2022	9,000.00

## Detailed Income &amp; Expenditure by Budget Heading 01/12/2022

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>110 Council Income</u>								
1076 Precept	0	464,794	464,794	0			100.0%	
1090 Interest	405	579	0	(579)			0.0%	
1120 CIL Income	0	7,446	0	(7,446)			0.0%	
1130 S136 Double Taxation Income	0	39,184	39,184	0			100.0%	
Council Income :- Income	<u>405</u>	<u>512,003</u>	<u>503,978</u>	<u>(8,025)</u>			101.6%	<u>0</u>
Net Income	<u>405</u>	<u>512,003</u>	<u>503,978</u>	<u>(8,025)</u>				
<u>120 Albert Rooms</u>								
1210 Edmonds Hall Lettings	1,023	9,404	10,000	596			94.0%	
1340 Utilites income	0	88	0	(88)			0.0%	
Albert Rooms :- Income	<u>1,023</u>	<u>9,492</u>	<u>10,000</u>	<u>509</u>			94.9%	<u>0</u>
4115 Health and Safety	0	22	0	(22)	(22)		0.0%	
4120 Window Cleaning	46	211	750	539	539		28.1%	
4125 IT and Support	0	357	0	(357)	(357)		0.0%	
4195 Rates	0	1,040	2,000	960	960		52.0%	
4210 Cleaning	1,470	8,820	0	(8,820)	(8,820)		0.0%	- wrong code to be amended
4215 Maintenance Contracts	0	171	0	(171)	(171)		0.0%	
4230 Utilities	474	2,985	4,400	1,415	1,415		67.8%	
4310 Repairs	0	405	0	(405)	(405)		0.0%	
Albert Rooms :- Indirect Expenditure	<u>1,990</u>	<u>14,010</u>	<u>7,150</u>	<u>(6,860)</u>	<u>0</u>	<u>(6,860)</u>	195.9%	<u>0</u>
Net Income over Expenditure	<u>(967)</u>	<u>(4,518)</u>	<u>2,850</u>	<u>7,368</u>				
<u>130 Legal and Statutory</u>								
4060 Audit Costs	0	1,300	1,700	400	400		76.5%	
4065 Insurance	0	11,633	8,300	(3,333)	(3,333)		140.2%	- discussed at committee
4070 Legal Fees	0	0	3,000	3,000	3,000		0.0%	
Legal and Statutory :- Indirect Expenditure	<u>0</u>	<u>12,933</u>	<u>13,000</u>	<u>67</u>	<u>0</u>	<u>67</u>	99.5%	<u>0</u>
Net Expenditure	<u>0</u>	<u>(12,933)</u>	<u>(13,000)</u>	<u>(67)</u>				
<u>140 Salaries</u>								
4000 Salaries	0	83,742	163,800	80,058	80,058		51.1%	to be updated for November and December
4010 NIC Employer	0	7,728	21,900	14,172	14,172		35.3%	
4020 Superannuation Employer	0	11,934	25,000	13,066	13,066		47.7%	
Salaries :- Indirect Expenditure	<u>0</u>	<u>103,404</u>	<u>210,700</u>	<u>107,296</u>	<u>0</u>	<u>107,296</u>	49.1%	<u>0</u>
Net Expenditure	<u>0</u>	<u>(103,404)</u>	<u>(210,700)</u>	<u>(107,296)</u>				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>150 Office Expenditure</u>								
1110 Photocopying Income	0	9	0	(9)			0.0%	
Office Expenditure :- Income	0	9	0	(9)				0
4080 Stationery	0	591	700	109		109	84.4%	
4085 Postage and Couriers	0	4	75	71		71	5.9%	
4090 Office Supplies and Equipment	605	2,825	3,000	175		175	94.2%	
4095 Website	0	1,256	2,000	744		744	62.8%	
4100 Communication	119	1,982	2,500	518		518	79.3%	
4105 Photocopier Expenditure	76	2,336	4,000	1,664		1,664	58.4%	
4110 Compliance and Regulatory	0	292	250	(42)		(42)	117.0%	
4125 IT and Support	599	6,341	5,000	(1,341)		(1,341)	126.8%	- to be investigated
4215 Maintenance Contracts	0	275	0	(275)		(275)	0.0%	
Office Expenditure :- Indirect Expenditure	1,399	15,902	17,525	1,623	0	1,623	90.7%	0
Net Income over Expenditure	(1,399)	(15,893)	(17,525)	(1,632)				
<u>160 Administration</u>								
1150 SCC Ward Memembers Allowance	0	(1,600)	0	1,600			0.0%	
Administration :- Income	0	(1,600)	0	1,600				0
4140 Bank Charges	62	662	1,000	338		338	66.2%	
4145 Professional Fees	1,189	7,508	10,000	2,493		2,493	75.1%	
4155 Cllrs' Training and Expenses	0	520	800	280		280	65.0%	
4160 Staff Training and Expenses	0	95	1,500	1,405		1,405	6.3%	
4165 Chairman's Allowance	0	0	400	400		400	0.0%	
4170 Members' Allowance	0	0	1,800	1,800		1,800	0.0%	
4175 Subscriptions and Licences	0	6,779	7,745	966		966	87.5%	
Administration :- Indirect Expenditure	1,251	15,563	23,245	7,682	0	7,682	67.0%	0
Net Income over Expenditure	(1,251)	(17,163)	(23,245)	(6,082)				
<u>170 Compliance &amp; Regulatory</u>								
4110 Compliance and Regulatory	373	2,263	5,000	2,737		2,737	45.3%	
4125 IT and Support	0	190	0	(190)		(190)	0.0%	
4135 Fire System Maintenance	141	651	0	(651)		(651)	0.0%	
Compliance & Regulatory :- Indirect Expenditure	514	3,103	5,000	1,897	0	1,897	62.1%	0
Net Expenditure	(514)	(3,103)	(5,000)	(1,897)				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<b>180 Maintenance and Repair</b>								
4210 Cleaning	0	2,940	17,000	14,060		14,060	17.3%	
4215 Maintenance Contracts	0	213	1,500	1,287		1,287	14.2%	
4310 Repairs	0	237	3,550	3,313		3,313	6.7%	
4405 Playground Repairs	0	185	0	(185)		(185)	0.0%	
Maintenance and Repair :- Indirect Expenditure	0	3,575	22,050	18,475	0	18,475	16.2%	0
Net Expenditure	0	(3,575)	(22,050)	(18,475)				
<b>190 Office Other Running Costs</b>								
4230 Utilities	0	166	0	(166)		(166)	0.0%	
4310 Repairs	0	93	0	(93)		(93)	0.0%	
Office Other Running Costs :- Indirect Expenditure	0	259	0	(259)	0	(259)		0
Net Expenditure	0	(259)	0	259				
<b>210 Court Lodge &amp; Innes Pavilion</b>								
1310 Football Pitches Income	942	3,849	6,000	2,151			64.2%	
1320 Innes Pavilion Rent Income	771	6,939	10,000	3,061			69.4%	
1340 Utilites income	145	591	0	(591)			0.0%	
1610 Events Income	0	0	600	600			0.0%	
Court Lodge & Innes Pavilion :- Income	1,859	11,380	16,600	5,220			68.6%	0
4110 Compliance and Regulatory	173	173	0	(173)		(173)	0.0%	
4210 Cleaning	0	3,165	2,300	(865)		(865)	137.6%	
4215 Maintenance Contracts	0	139	1,000	861		861	13.9%	
4230 Utilities	540	1,880	2,600	720		720	72.3%	
4300 Rent to RBBC Expenditure	2,828	2,828	1	(2,827)		(2,827)	282800.0%	- wrong code to be amended
4305 Refurbishment	0	291	5,150	4,859		4,859	5.6%	
4310 Repairs	0	1,263	1,030	(233)		(233)	122.6%	
4345 Pest control	0	856	0	(856)		(856)	0.0%	
4350 Tree Surgery	0	0	2,000	2,000		2,000	0.0%	
4405 Playground Repairs	0	1,132	0	(1,132)		(1,132)	0.0%	
Court Lodge & Innes Pavilion :- Indirect Expenditure	3,541	11,726	14,081	2,355	0	2,355	83.3%	0
Net Income over Expenditure	(1,683)	(346)	2,519	2,865				
<b>220 Horley Recreation Ground</b>								
1340 Utilites income	0	2,604	0	(2,604)			0.0%	
1400 Café in the Park Rent Income	1,000	7,500	10,500	3,000			71.4%	
1410 Horley Rec Income	5	1,531	0	(1,531)			0.0%	

## Detailed Income &amp; Expenditure by Budget Heading 01/12/2022

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
1600 Bowling Club Lease	0	0	276	276			0.0%	
1610 Events Income	0	300	7,400	7,100			4.1%	
1620 Banners	0	1,068	600	(468)			178.0%	
<b>Horley Recreation Ground :- Income</b>	<b>1,005</b>	<b>13,004</b>	<b>18,776</b>	<b>5,772</b>			<b>69.3%</b>	<b>0</b>
4115 Health and Safety	0	1,210	0	(1,210)		(1,210)	0.0%	
4215 Maintenance Contracts	0	0	2,122	2,122		2,122	0.0%	
4230 Utilities	100	4,429	0	(4,429)		(4,429)	0.0%	
4310 Repairs	0	4,338	0	(4,338)		(4,338)	0.0%	
4340 Signage	0	0	1,697	1,697		1,697	0.0%	
4345 Pest control	0	0	570	570		570	0.0%	
4350 Tree Surgery	0	0	2,487	2,487		2,487	0.0%	
4400 Playground Inspections	0	8,760	8,805	45		45	99.5%	
4405 Playground Repairs	0	4,106	7,426	3,320		3,320	55.3%	
4410 Parks Furniture	0	509	5,305	4,796		4,796	9.6%	
4415 Café in the Park Expenditure	0	1,265	2,000	735		735	63.3%	
4420 Memorial & Ornamental Gdns	480	1,380	5,150	3,770		3,770	26.8%	
4425 Events expense	0	1,304	0	(1,304)		(1,304)	0.0%	
<b>Horley Recreation Ground :- Indirect Expenditure</b>	<b>580</b>	<b>27,302</b>	<b>35,562</b>	<b>8,260</b>	<b>0</b>	<b>8,260</b>	<b>76.8%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>425</b>	<b>(14,298)</b>	<b>(16,786)</b>	<b>(2,488)</b>				
<b>230 Church Road Allotments</b>								
1500 Allotment Rent Income	33	425	3,300	2,875			12.9%	
<b>Church Road Allotments :- Income</b>	<b>33</b>	<b>425</b>	<b>3,300</b>	<b>2,875</b>			<b>12.9%</b>	<b>0</b>
4215 Maintenance Contracts	0	0	1,850	1,850		1,850	0.0%	
4230 Utilities	0	0	520	520		520	0.0%	
4310 Repairs	0	175	0	(175)		(175)	0.0%	
<b>Church Road Allotments :- Indirect Expenditure</b>	<b>0</b>	<b>175</b>	<b>2,370</b>	<b>2,195</b>	<b>0</b>	<b>2,195</b>	<b>7.4%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>33</b>	<b>250</b>	<b>930</b>	<b>680</b>				
<b>240 Langshott Allotments</b>								
1500 Allotment Rent Income	0	3,985	3,800	(185)			104.9%	
<b>Langshott Allotments :- Income</b>	<b>0</b>	<b>3,985</b>	<b>3,800</b>	<b>(185)</b>			<b>104.9%</b>	<b>0</b>
4210 Cleaning	0	1,106	1,100	(6)		(6)	100.6%	
4215 Maintenance Contracts	0	0	1,500	1,500		1,500	0.0%	
4230 Utilities	0	0	2,500	2,500		2,500	0.0%	
4350 Tree Surgery	0	0	2,000	2,000		2,000	0.0%	
<b>Langshott Allotments :- Indirect Expenditure</b>	<b>0</b>	<b>1,106</b>	<b>7,100</b>	<b>5,994</b>	<b>0</b>	<b>5,994</b>	<b>15.6%</b>	<b>0</b>
<b>Net Income over Expenditure</b>	<b>0</b>	<b>2,879</b>	<b>(3,300)</b>	<b>(6,179)</b>				

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>260 Michael Crescent</u>								
4195 Rates	0	479	740	261		261	64.7%	
4405 Playground Repairs	0	1,200	0	(1,200)		(1,200)	0.0%	
4550 Buildings & Grounds	0	6,800	2,000	(4,800)		(4,800)	340.0%	4,800
Michael Crescent :- Indirect Expenditure	0	8,479	2,740	(5,739)	0	(5,739)	309.5%	4,800
Net Expenditure	0	(8,479)	(2,740)	5,739				
6000 plus Transfer from EMR	0	4,800						
Movement to/(from) Gen Reserve	0	(3,679)						
<u>270 Emlyn Meadows</u>								
4350 Tree Surgery	0	0	2,000	2,000		2,000	0.0%	
Emlyn Meadows :- Indirect Expenditure	0	0	2,000	2,000	0	2,000	0.0%	0
Net Expenditure	0	0	(2,000)	(2,000)				
<u>280 Town Centre</u>								
1250 Councillors Hospitality Income	(91)	84	0	(84)			0.0%	
1300 Devolved Powers RBBC Income	0	1,700	1,700	0			100.0%	
Town Centre :- Income	(91)	1,784	1,700	(84)			104.9%	0
4110 Compliance and Regulatory	0	86	0	(86)		(86)	0.0%	
4310 Repairs	198	468	0	(468)		(468)	0.0%	
4340 Signage	0	48	0	(48)		(48)	0.0%	
4600 Flower Baskets, Beds, Planters	0	10,231	8,775	(1,456)		(1,456)	116.6%	
4620 Horley In Bloom	0	946	2,163	1,217		1,217	43.7%	
4630 Christmas Tree	810	810	1,957	1,147		1,147	41.4%	
Town Centre :- Indirect Expenditure	1,008	12,589	12,895	306	0	306	97.6%	0
Net Income over Expenditure	(1,099)	(10,805)	(11,195)	(390)				
<u>290 Security</u>								
4330 Security	498	4,689	6,000	1,311		1,311	78.2%	
4650 CCTV Installation	0	55	2,000	1,945		1,945	2.8%	
4655 CCTV Maintenance	0	75	3,500	3,425		3,425	2.1%	
4660 CCTV Broadband Connection	82	836	2,060	1,224		1,224	40.6%	
Security :- Indirect Expenditure	579	5,656	13,560	7,904	0	7,904	41.7%	0
Net Expenditure	(579)	(5,656)	(13,560)	(7,904)				



## Detailed Income &amp; Expenditure by Budget Heading 01/12/2022

Month No: 9

## Cost Centre Report

	Actual Current Mth	Actual Year To Date	Current Annual Bud	Variance Annual Total	Committed Expenditure	Funds Available	% Spent	Transfer to/from EMR
<u>310 Full Council</u>								
4215 Maintenance Contracts	8,330	29,026	0	(29,026)		(29,026)	0.0%	
4310 Repairs	0	20,323	0	(20,323)		(20,323)	0.0%	15,410
4340 Signage	0	2,835	0	(2,835)		(2,835)	0.0%	
4350 Tree Surgery	300	1,866	0	(1,866)		(1,866)	0.0%	
4410 Parks Furniture	0	49	0	(49)		(49)	0.0%	
4500 GM Contracts 2016/2020	0	12,495	52,000	39,505		39,505	24.0%	
4710 Churchyards Grant	0	6,750	6,747	(3)		(3)	100.0%	
4720 HTC Grants Scheme	250	250	3,000	2,750		2,750	8.3%	
Full Council :- Indirect Expenditure	<u>8,880</u>	<u>73,594</u>	<u>61,747</u>	<u>(11,847)</u>	<u>0</u>	<u>(11,847)</u>	<u>119.2%</u>	<u>15,410</u>
Net Expenditure	<u>(8,880)</u>	<u>(73,594)</u>	<u>(61,747)</u>	<u>11,847</u>				
6000 plus Transfer from EMR	0	15,410						
Movement to/(from) Gen Reserve	<u>(8,880)</u>	<u>(58,184)</u>						
<u>320 Loans</u>								
4700 Café in the Park - PWLB	0	23,570	27,596	4,026		4,026	85.4%	- wrong code, should be Council office - to be amended
4730 Council office - PWLB	0	9,772	19,545	9,773		9,773	50.0%	0
Loans :- Indirect Expenditure	<u>0</u>	<u>33,343</u>	<u>47,141</u>	<u>13,798</u>	<u>0</u>	<u>13,798</u>	<u>70.7%</u>	<u>0</u>
Net Expenditure	<u>0</u>	<u>(33,343)</u>	<u>(47,141)</u>	<u>(13,798)</u>				
Grand Totals:- Income	4,234	550,480	558,154	7,674			98.6%	
Expenditure	19,741	342,718	497,866	155,148	0	155,148	68.8%	
Net Income over Expenditure	<u>(15,507)</u>	<u>207,763</u>	<u>60,288</u>	<u>(147,475)</u>				
plus Transfer from EMR	0	20,210						
Movement to/(from) Gen Reserve	<u>(15,507)</u>	<u>227,973</u>						

## Outstanding Balances by Month as at 01/12/2022

A/C Code	Customer Name	Balance	Dec 2022	Nov 2022	Oct 2022	Prior Months	On A/c Pymnts
Ledger No 1, Sales Ledger Control Acc							
ATH001	ATHLETICO FC	-414.36	0.00	49.30	123.28	24.62	-611.56
BEA001	BEACHS FUNFAIR	500.00	0.00	0.00	0.00	500.00	0.00
CAR001	CARLTON CLINIC	87.00	87.00	0.00	0.00	0.00	0.00
CHA001	CHARLWOOD JUNIORS	191.09	0.00	0.00	0.00	191.28	-0.19
CHA002	CHARLOTTE HUGGINS	1.00	0.00	1.00	0.00	0.00	0.00
FAG001	EMMA FAGAN	150.00	0.00	0.00	0.00	150.00	0.00
FOB001	FOODBANK	10.27	0.00	0.00	0.00	10.27	0.00
FUZ001	FUZION DOJO	894.66	923.66	0.00	0.00	-29.00	0.00
GAT001	GATWICK UNITED FC	-73.86	0.00	221.94	0.00	0.00	-295.80
HAR001	HARLEQUIN	61.62	0.00	0.00	61.62	0.00	0.00
HAR002	HARVEST HOUSE	41.08	0.00	0.00	0.00	41.08	0.00
HOR002	HORLEY AFC	-400.00	838.40	0.00	49.30	665.46	-1,953.16
HTF001	HTFA	61.62	0.00	0.00	61.62	0.00	0.00
HUS002	HUSSAIN	150.00	0.00	150.00	0.00	0.00	0.00
LAA001	LANGSHOTT ALLOT	65.00	0.00	0.00	0.00	65.00	0.00
MON001	MONOTYPE FC	-295.80	49.30	0.00	147.90	0.00	-493.00
PER001	PERRYWOOD	-36.97	0.00	0.00	0.00	0.00	-36.97
RBE	RB EAGLES	-197.20	98.60	98.60	0.00	0.00	-394.40
RCC001	RCCG CHURCH	1,236.00	388.00	372.00	476.00	0.00	0.00
REI004	REIGATE GRAMMER	41.08	0.00	0.00	0.00	41.08	0.00
REI005	REIGATE TOWN FC	-39.50	147.96	221.94	172.58	197.26	-779.24
REI006	REIGATE SOCCER	100.00	0.00	0.00	0.00	100.00	0.00
SEC001	SEC NEWGATE	60.00	0.00	0.00	0.00	60.00	0.00
SIL001	SILENT CINEMA	600.00	0.00	0.00	0.00	600.00	0.00
SMA001	SMALLFIELDS FC	48.06	0.00	0.00	0.00	48.06	0.00
WWI001	WARDROBE WIZARDS	105.00	0.00	0.00	0.00	105.00	0.00
Total Sales Ledger No 1		2,945.79	2,532.92	1,114.78	1,092.30	2,770.11	-4,564.32
TOTAL SALES LEDGER BALANCES		2,945.79	2,532.92	1,114.78	1,092.30	2,770.11	-4,564.32

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## Document Details:

<b>Filename:</b>	Horley TC interim internal audit report 2022-23[932837].pdf
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## Signature Details

<b>Name:</b>	Judy Morgan
<b>Email:</b>	judy.morgan@horleysurrey-tc.gov.uk
<b>Date &amp; Time:</b>	06/12/2022 14:01:24 PM (GMT)
<b>IP Address:</b>	87.224.76.25
<b>Signing Statement:</b>	Horley Town Council agrees and approves the contents of this document.

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## MULBERRY & CO

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Our Ref: MARK/HOR004

Mrs J Walsh  
Horley Town Council  
The Council Offices  
92 Albert Road  
Horley  
Surrey  
RH6 7HZ

5 December 2022

Dear Joan

**Re: Horley Town Council**  
**Internal Audit Year Ended 31 March 2023 – Interim Audit report**

### **Executive summary**

Following completion of our interim internal audit on 5 December 2022 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 at the interim audit. 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, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Horley Town 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 Andy Beams of Mulberry & Co. We confirm we are independent from the management of the financial controls and procedures of the council and neither the internal auditor or the firm have any conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Your auditor has over 30 years' experience in the financial sector with the last 12 years specialising in local government.

### Engagement Letter

An engagement letter was previously issued to the council covering the 2022/23 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. As part of the inherent risk assessment, we have concluded that:

- There have been no reported instances of breaches of regulations in the past
- The client uses an industry approved financial reporting package
- The client regularly carries out reconciliations and documents these
- There is regular reporting to council
- The management team are experienced and informed
- Records are neatly maintained and referenced
- The client is aware of current regulations and practices
- There has been no instance of high staff turnover

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 interim audit was conducted on site with the Clerk and Responsible Financial Officer (RFO). The information advised in advance of the visit was prepared and available for review, and I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the Clerk and RFO and a review of the council website [www.horleysurrey-tc.gov.uk](http://www.horleysurrey-tc.gov.uk)

The council continues to use the Rialtas Business Solutions (RBS) accounting package for recording the day-to-day financial transactions of the council. This is an industry specific accounting package and I make no recommendation to change. The system is used regularly to record transactions and produce management information reports for review at council meetings.

## B. FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS

### **Internal audit requirement**

*This authority complied with its financial 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 External Auditor's Report for 2021/22 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit. The conclusion of the audit was reported to council at the meeting held in October 2022.

I note within the minutes of council meetings there is also reference to the receipt and review of internal audit reports, and I note the council has taken on board recommendations within these reports and amended some processes. I am delighted to see how that the council takes the internal audit process seriously.

*Confirm by sample testing that councillors sign statutory office forms.*

I confirmed by sample testing that councillors sign "Acceptance of Office" forms. The council website provides details of councillors and includes each individual Register of Members Interest form.

*Confirm that the council is compliant with the relevant transparency code.*

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so. From a review of the website, I confirmed the council is publishing the required information within the 'Finance' tab.

*Confirm that the council is compliant with GDPR.*

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. 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.*

In addition to full council, the council has a committee structure in place. Dates of future council and committee meetings are published on the council website along with historic agendas and minutes.

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

The Clerk was able to demonstrate that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting. I note that non-confidential supporting information is appended to the agenda and published in accordance with the requirements of the Information Commissioner's Office (ICO).

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

Minutes are routinely uploaded to the council website.

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

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council in December 2021.

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

Financial Regulations are based on the current NALC model and were last reviewed and adopted by council in December 2021. The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council.

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

The council has thresholds in place at which authorisations to spend must be obtained as below:

*FR 4.1. Expenditure on revenue items may be authorised up to the amounts included for that class of expenditure in the approved budget. This authority is to be determined by:*

- *the Council or a duly delegated Committee for all items over £2,000; or*
- *the Clerk, in conjunction with Chairman of Council or Chairman of the appropriate committee, for any items up to £2,000.*

*Such authority is to be evidenced by a minute or by an authorisation slip duly signed by the Clerk, and where necessary also by the appropriate Chairman.*

*Contracts may not be disaggregated to avoid controls imposed by these Regulations.*

*FR 4.5. In cases of extreme risk to the delivery of Council services, the Clerk may authorise revenue expenditure on behalf of the Council which in the Clerk's judgement, it is necessary to carry out. Such expenditure includes repair, replacement or other work, whether or not there is any budgetary provision for the expenditure, subject to a limit of £1,000. The Clerk shall report such action to the Chairman as soon as possible and to the Council as soon as practicable thereafter.*

I note the spending threshold in FR 4.1 was increased to £2,000 and based on the level of financial activity of the council, these authorisation thresholds appear appropriate.

I checked the nominal ledger report for the year to date. **Generally, entries are clearly annotated and appropriately placed, although I did identify an instance of debit entries being processed to an income code, and the RFO will investigate and correct this prior to the financial year-end.**

**There are also some small discrepancies on the control accounts for HMRC and pensions which will need investigation and clearance before the financial year-end.**

*Confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £8.82 per elector.*

The council has adopted the General Power of Competence (GPC) and the section 137 thresholds do not apply.

*Check receipt of VAT refund matches last submitted VAT return.*

The council submits its VAT return on a quarterly basis. I reviewed the VAT reclaim for the period ending 30 September 2022 which shows a refund amount due of £13,249.69.

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

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

Councillors also carry out their own internal reviews of accounting information, which is an excellent way of ensuring proper audit controls are in place.

I note the council has developed and adopted a Town Plan covering the period 2022-2027. This document is published on the council website and provides clear priorities for the council on the coming period, including specific underlying principles for managing the council finances.

## **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 adopted an Internal Control Policy and a Risk Assessment and Management Scheme. These were both most recently approved by council at the meeting held on 1 March 2022 (minute refs C5336 and C5337 respectively).

I reviewed these documents, both of which are publicly available. The council demonstrates a strong understanding of its risk management responsibilities, and the development of the Internal Control Policy illustrates the different types of checks conducted during the year.

The Risk Assessment and Management scheme identifies risks by area of the council's business, details the specific risk, determines the likelihood and severity of each risk and lists the mitigation control measures in place.

I confirmed that the council has a valid insurance policy in place with Aviva through WPS Insurance Brokers which expires on 31 May 2023. The policy includes Public Liability and Employers Liability cover of £10 million each and an Internal Crime (Fidelity Guarantee) level of £600,000 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.

## **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 £464,794 for 2022/23. With a tax base of 10,767.0, this equates to a band D equivalent of £43.17 (compared to the average in England of £74.81).

The Clerk and RFO confirmed that the 2023/24 budget setting process is underway, with the Finance Committee having met and agreed a recommendation for consideration at the council meeting scheduled for 6 December 2022.

I note that there are regular review of financial information in the Finance Committee and Council meetings, and this is evidenced by the supporting minutes. A review of the income and expenditure report as at the interim audit date shows that the council's financial position is in line with expectations at this point of the year.

The council holds circa £100,600 in earmarked reserves, split between Community Infrastructure Levy (CIL) £52,000, Parks & Playgrounds £23,500, Commercial Hub Project £5,000 and Edmonds Hall £20,000.

The council also holds circa £233,600 as a 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 comfortably within this range.

## **E. INCOME**

### **Internal audit requirement**

*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*

### **Audit findings**

Apart from the precept, the council receives income from a range of income streams, including but not limited to income from the café, hall and pavilion lettings, football pitch hires and allotments. A review of the nominal ledger report shows that income is recorded with sufficient narrative detail to identify the source and appears to have been allocated to the correct nominal code.

The Finance Committee made recommendations for reviews of fees and charges at their most recent committee meeting, and these are an agenda item for discussion and agreement at the council meeting scheduled for 6 December 2022.

## **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**

The council has no petty cash. This has been replaced with the use of a debit card for incidental expenditure along with some subscriptions payable by card. The card statement is reviewed and signed off by council regularly along with the bank reconciliations.

## **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**

There are currently six employees. Payroll is processed in house by the RFO using the SAGE software, with amounts double checked by the Clerk prior to payment. I reviewed the payroll summaries for October and November and was able to confirm that deduction amounts appear correct.

I remind the council that only salary, HMRC and pension payments should be included in box 4 on the Annual Governance and Accountability Return (AGAR) and any other staff costs should be recorded in box 6.

The council has an adopted Members Allowance Scheme, although no eligible Members are currently claiming. The RFO is aware that if any claims are made, these must be paid through payroll and assessed for tax and National Insurance.

## H. ASSETS AND INVESTMENTS

### **Internal audit requirement**

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

### **Audit findings**

The council overhauled and improved its asset register last year, and the document is now in a format which is appropriate for a council of this size and contains an easy-to-read summary sheet to show the total values at a glance.

A further check of the register to ensure it is up to date and matches the AGAR information will be completed at the year-end audit.

The council has two PWLB loans which were taken out for the Café in the Park and the Council Office. Confirmation of the repayments and year-end balances will be checked at the year-end audit.

The council has 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 2.2 states 'On a regular basis, at least once in each quarter, and at each financial year end, a member other than the Chairman [or a cheque signatory] 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 Finance Committee.'

Bank reconciliations are completed monthly. I reviewed the reconciliations presented for the interim audit 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 the Financial Regulations.

Due to the size of the council's budget, it does not qualify for the protection available under the Financial Services Compensation Scheme (FSCS) but has spread the risk anyway by holding accounts with different financial providers.

## 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**

Testing to be conducted at final audit.

**K. LIMITED ASSURANCE REVIEW****Internal audit requirement**

*IF the authority certified itself as exempt from a limited assurance review in 2020/21, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2020/21 AGAR tick “not covered”)*

**Audit findings**

Testing to be conducted at final audit.

**L: TRANSPARENCY****Internal audit requirement**

*If the authority has an annual turnover not exceeding £25,000, it publishes information on a website / webpage up to date at the time of the internal audit in accordance with the Transparency Code for Smaller Authorities*

**Audit findings**

Testing to be conducted at final audit.

**M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS****Internal audit requirement**

*The authority has demonstrated that during summer 2022 it correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.*

**Audit findings**

Inspection – key dates	2021/22 Actual
Date AGAR signed by council	21 June 2022
Date inspection notice issued	24 June 2022
Inspection period begins	27 June 2022
Inspection period ends	5 August 2022
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2021/22, and assertion 4 on the Annual Governance Statement can therefore be signed off by the council.

**N: PUBLICATION REQUIREMENTS****Internal audit requirement**

*The authority has complied with the publication requirements for 2021/22. Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.*

*Before 1 July 2022 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 2021/22, approved and signed, page 4*
- *Section 2 - Accounting Statements 2021/22, approved and signed, page 5*

*Not later than 30 September 2022 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 Certificate and the publication requirements for 2021/22 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.

**Achievement of control assertions at interim audit date**

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives are summarised in the table below. A further review and update of this opinion will be conducted at the final audit.

	<b>INTERNAL CONTROL OBJECTIVE</b>	<b>YES</b>	<b>NO</b>	<b>NOT COVERED</b>
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	√		
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			√
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.	√		
K	If the authority certified itself as exempt from a limited assurance review in 2021/22, it met the exemption criteria and correctly declared itself exempt. <i>(If the authority had a limited assurance review of its 2020/21 AGAR tick "not covered")</i>			√
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements			√
M	The authority, during the previous year (2021-22) 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 2021/22 AGAR.	√		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			√

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

Yours sincerely



**Andy Beams**  
For Mulberry & Co

**Interim Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	Generally, entries are clearly annotated and appropriately placed, although I did identify an instance of debit entries being processed to an income code, and the RFO will investigate and correct this prior to the financial year-end.	
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	There are also some small discrepancies on the control accounts for HMRC and pensions which will need investigation and clearance before the financial year-end.	

**Interim Audit - Points Carried Forward**

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	Generally, entries are clearly annotated and appropriately placed, although I did identify an instance of debit entries being processed to an income code, and the RFO will investigate and correct this prior to the financial year-end.	<b>This is being investigated and will be corrected</b>
<b>FINANCIAL REGULATIONS, GOVERNANCE AND PAYMENTS</b>	There are also some small discrepancies on the control accounts for HMRC and pensions which will need investigation and clearance before the financial year-end.	This has been investigated and is currently being corrected



**HORLEY TOWN COUNCIL**  
**RISK ASSESSMENT AND MANAGEMENT 2022/23**

Area	Risk	Likelihood	Severity	Control
Assets	Protection of physical assets	L	M	All buildings insured. Value increased annually by index linking <b>and/or revaluation following a professional underwriting survey (most recently carried out by our insurers in March 2021).</b>
	Security of buildings, equipment etc	M	H	Alarms (security, smoke, and panic) installed at Council Buildings and serviced and tested regularly, in accordance with current regulations. Passwords and keys strictly restricted to nominated personnel. Additional automatic exit points (motion detected locks) installed on the interior of the two Council Office entry doors to enable safe access and to comply with health and safety regulations. Contents insured. Smartguard Security act as keyholder and attend to callouts to all Council Buildings. Six monthly checks of Fire Panel (with automatic alarm monitoring) carried out by contractor at Council Offices, Innes Pavilion and Café Pavilion along with routine testing. The Café has been independently evaluated by fire and safety consultants to mitigate risk to personal safety and kept under regular review. The Tenant is informed of their legal obligations to carry out regular risk assessments to identify and prevent hazards in the workplace. The Café has been valued and is insured.
Finance	Banking	L	M	Accounts are spread between our bankers, HSBC, and other approved Deposit Takers.
	Business Continuity	L	M	Insurance cover is £450,000 (to cover loss of income and relocating office during maximum indemnity period of 24 months).
	Loss of cash	L	H	Liability limited to £2000. No petty cash is kept, and most receipts are cashless transactions. Safe used for storage of all cash receipts, mayoral chains of office etc. in alarmed office. Office keys strictly restricted to nominated personnel.
	Financial controls and records	L	M	Monthly reconciliation prepared by RFO, checked by Town Clerk and reported to Finance Committee. Three signatures on cheques or internet banking have been retained for good practice. Two nominated Councillors conduct a review prior to F&GP Committee meetings, our



				Internal Auditor checks procedures and External Auditors review our accounts. <del>A third councillor electronic signatory has been added for increased resilience.</del>
	<b>Compliance with HMRC Regulations</b>	L	M	VAT payments and claims calculated by RFO and checked by Town Clerk. Internal and external auditor provides double check. Appropriate systems in place to comply with new legislation on VAT rules and mandatory submissions of VAT Returns to HMRC electronically.
	<b>Sound budgeting to underlie annual precept</b>	L	M	Finance & General Purposes Committee and Full Council receive detailed budget vs. actual reports. Precept derived directly from this and prior committee review of needs.
	<b>Compliance with borrowing restrictions</b>	L	L	Advice sought from Surrey ALC and internal auditor as appropriate.
<b>Liability</b>	<b>Risk to third party, property, or individuals</b>	M	M	Public Liability Insurance held amounting to £10m cover. Open spaces checked regularly. Playgrounds, equipment, and trees checked regularly. Incidents fully investigated if damage reported. A full tree survey of all the trees in the Councils' open spaces is conducted every three years, <del>and it</del> was completed most recently in October 2020 <del>and the next one is planned for May 2023</del> . In the interim, all recommended tree works identified by our contractors have been completed and the Council's grounds contractors continue to monitor all our trees and any issues identified so that these are remedied promptly.
	<b>Legal liability as consequence of asset ownership (especially playgrounds)</b>	H	H	Daily and weekly written reports of inspections of multi-purpose court, playgrounds and skateboard park and all other equipment as stated in the Asset Register, are recorded. Annual playground checks are made to RoSPA requirements, to ensure the long term safety of the site, equipment and ancillary items.
	<b>Compliance with HM Revenue and Customs Requirements</b>	L	M	Regular advice available from HMRC, <del>VAT Helpline</del> and Sage etc. <del>RFO attends regular training as appropriate with HMRC, Sage and other providers to keep up to date with requirements and good practice.</del> Internal and external auditors carry out annual checks.
	<b>Safety of Staff and visitors</b>	L	M	Regular Health & Safety Risk Assessment checks of Council Offices particularly before public events. Fire Risk Assessments undertaken by accredited Fire Protection Company at Council Offices and Innes Pavilion and modifications completed, as required. HTC Officers trained in accredited Fire Safety Training programme, covering new legislation. Panic alarm installed with feed to Surrey Police. HTC Officers each have a dedicated work mobile phone to support occasional homeworking and attending site visits.

				<p>Additional security measures were put in place following advice received from the Surrey Police Crime Reduction Officer in December 2016 and this will be followed up for another review in 2023.</p> <p>Detailed Workplace Risk Assessments, Display Screen Equipment (DSE) Assessments and Covid-19 Risk Assessments are kept under regular review, documented with all safety and security measures put in place in line with Government guidelines. A Homeworking Policy has been adopted by the Council and is kept under regular review.</p>
<b>Legal Liability</b>	<b>Confirmation that activities are within legal powers</b>	L	H	Town Clerk clarifies legal position on any new proposal. Legal advice sought where necessary.
	<b>Proper and timely reporting via the Minutes</b>	L	M	Full Council meets every six weeks and receives and reviews cycle of minutes. Minutes made available to press and public via website under <i>the Transparency Code for Smaller Authorities</i> .
	<b>General Data Protection (GDPR)</b>	L	L	Councillors and staff ensure full compliance with current legislation during the course of Council business. A dedicated email inbox named 'Data Protection' is in place to receive enquiries received and this will be managed by HTC Officers. The Town Clerk will oversee the process and sign all correspondence as the appointed Data Protection Officer (DPO). There is no requirement for individual Town Councillors to be registered with the Information Commissioner's Office (ICO), however an annual subscription is made for Council as a whole. HTC remains GDPR compliant following the Brexit transition period.
	<b>Proper document control</b>	L	M	Leases and legal documents locked in secure cabinets. Scanned electronic copies of all such documents are kept in a secure, confidential area on office computer server. Other data storage to comply with Data Protection Act and successor legislation (General Data Protection Regulations).
<b>Admin</b>	<b>Data integrity and resilience</b>	M	H	Broadband used for all internet traffic, real-time virus scans on all workstations and the dedicated server and use of up-to-date virus libraries. All data is stored in SharePoint. A copy of the data in SharePoint is backed-up to the Council's server and, in turn, backed-up to external disks as an extra security measure. Security software has been set up on HTC Officers' desktops, laptops and other Council owned devices (eg iPads) with multi-factor authentication as extra verification of identity by the user. All Staff and Councillors have been provided with a Cyber Security Training Guide

				and ongoing support from the Council's IT provider. Passwords are securely stored in a 'Password Manager'. Regular reviews are undertaken with the Council's IT provider to maintain appropriate functionality of its computer systems and any issues identified are immediately addressed to ensure the Council remains fully compliant in the use of its internal systems and software.
<b>Councillor Propriety</b>	<b>Registers of Interests</b>	L	H	Members' Register of Disclosable Pecuniary Interests completed by all members and reviewed regularly. Available for public inspection on website or at the Town Council offices by prior appointment.

**Adopted by Horley Town Council ~~1 March 2022~~ 7 March 2023**  
**Next Review Date: ~~March 2023~~ March 2024**



## **HORLEY TOWN COUNCIL**

### **INTERNAL CONTROL POLICY 2022/23**

#### **Background**

The Accounts and Audit (England) Regulations 2011, *Regulation 4 (2)* requires “the Council to conduct an annual review of the effectiveness of its system of internal control which includes the arrangements for the management of risk.”

An effective system of internal control is split into three parts:

- 1. Risk Assessment**
- 2. Control or procedures in place to mitigate the risks identified**
- 3. System for testing the adequacy of internal controls (Internal Audit)**

#### **Risk Assessment**

The Council’s Finance Committee conducted a full risk assessment on **17 January 2023**. In that risk assessment, it reviewed financial controls, inter alia:

- Risk of consequential loss of income
- Loss of cash through theft or dishonesty
- Financial controls and records
- Compliance with HM Customs and Excise Regulations
- Sound budgeting to underlie annual precept
- Compliance with borrowing restrictions
- Business continuity
- General Data Protection Regulations (GDPR)
- Protection of physical assets
- Safety of staff and visitors
- Security of buildings, equipment etc.

#### **Control Systems**

The Council has manual reconciliations in place to detect error. Duties are segregated between staff for the operation of its banking systems, with the RFO creating payments and in turn, the Clerk and two Councilors, authorising payments (three signatories in total). Members review summaries of receipts and payments, preventing or detecting budget overspends and unauthorized expenditure. A Member (who is neither the Chairman of the Council nor a cheque signatory) signs the bank reconciliations and the bank statements as evidence of the verification. Insurance cover is reviewed periodically.

#### **Internal Audit**

An independent Auditor is in place to check that the internal controls are in place. The scope of internal audit, independence, competence, planning and reporting are shown overleaf.

## **Audit Programme Content**

The Local Councils Governance and Accountability Guidelines have been taken into account in establishing the range of audit work and level of testing. Audit work has been programmed under the following five areas:

*Corporate Governance* - This has included a review of the Council's system of administrative control for providing information and instruction to Councillors and staff in relation to their responsibilities and compliance with legal and statutory requirements.

*Transparency Act Regulations* – The review has assessed data to show compliance with the relevant Transparency Act Regulations.

*Accounting Practices* – The Audit review has assessed the systems for recording and controlling day-to-day accounting transactions. It has included a review of controls covering the recording of income and expenditure, computerised accounting systems, petty cash and budgetary control practices. Attention has also been paid to control procedures relating to periodic income and expenditure and the accounting process associated with reconciling the **RIALTAS** system to Local Government accounting requirements.

*Expenditure* - In the main, work has been conducted reviewing the Council's systems of incurring, validating and authorising payments. Other work included an assessment of system controls covering payroll, General Power of Competence expenditure and miscellaneous payments including expenses.

*Income* - The Council's systems for requesting, receiving and controlling income has been reviewed in relation to accuracy of postings, banking arrangements and debtor control.

*Annual Accounts* - Work on the **2022/23** annual accounts will include validation of the accuracy of the final accounting papers and preparation of supporting documentation required by the external auditor.

## **LIST OF AUDIT PROGRAMMES**

### **Corporate Governance**

- A1 - Control environment
- A2 - Legality
- A3 - Risk management and insurance
- A4 - Fraud and corruption
- A5 - Committee papers and Minutes
- A6 - Assets and investments

### **Accounting Practices**

- B1 - Books of accounts
- B2 - Bank reconciliation
- B3 - Petty cash
- B4 - Budgetary control
- B5 - Reserves/cash balances

## **Expenditure**

- C1 - Accounts for payment
- C2 - Payroll
- C3 - General Power of Competence
- C4 - Capital
- C5 - Miscellaneous income and expenses

## **Income**

- D1 - Receipts and banking arrangements
- D2 - Precept and grants
- D3 - Main areas of expected income
- D4 - Miscellaneous income

## **Annual Accounts**

- E1 -Year-end controls
- E2 -Year-end accounts

## **Other**

- F1 - Salary Payments and PAYE in Real Time (RTI)
- F2 - ~~Café Pavilion Project~~
- F3 - Community Infrastructure Levy (CIL)

**Annual review of the effectiveness of internal control and the management of risk 2022/23**

Expected Standard	Evidence of Achievement	Yes or No	Areas for Development
1. Scope of internal audit	<p>Terms of reference for internal audit were approved by Full Council on 27.11.07</p> <p>Internal audit work takes into account both the Council's risk assessment and wider internal control arrangements</p> <p>Internal audit work covers the Council's anti-fraud and corruption arrangements</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	No development necessary
2. Independence	<p>Internal audit has direct access to those charged with governance (see Financial Regulations)</p> <p>Reports are made in own name to management</p> <p>Internal Audit does not have any other role within the Council</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	No development necessary
3. Competence	<p>There is no evidence of a failure to carry out internal audit work ethically, with integrity and objectivity</p>	<p>Yes</p>	No development necessary
4. Relationships	<p>All responsible officers (Clerk/RFO and Finance Chairman) are consulted on the internal audit plan.</p> <p>Respective responsibilities for officers and internal audit are defined in relation to internal control, risk management and fraud and corruption matters (job descriptions and engagement letter)</p> <p>The responsibilities of council members are understood; training of members is carried out as necessary</p>	<p>Yes</p> <p>Yes</p> <p>Yes</p>	No development necessary
5. Audit Planning	<p>The annual Internal Audit Plan properly takes account of all the risks facing the Council</p>	<p>Yes</p>	No development

and Reporting	and has been approved by the Council following the adoption of the Risk Assessment and Management Paper <b>2022-2023</b> .		necessary
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Horley Town Council has considered the effectiveness of the Internal Audit control including the arrangements for the management of risk. The review was conducted by the Finance Committee and the paper was recommended for approval at the Full Council.

Full Council approved the paper at the meeting held on **7 March 2023**.

***Adopted by Horley Town Council 7 March 2023***

***Next Review Date: March 2024***



Tuesday	17-Jan	Environment Sub Committee 6 pm
Tuesday	17-Jan	Finance
Tuesday	24-Jan	Leisure
Tuesday	07-Feb	Full Council
Tuesday	14-Feb	Planning (Interim)
Tuesday	14-Mar	Planning (Full)
Tuesday	11-Apr	Planning (Interim)
Tuesday	25-Apr	Leisure
Tuesday	09-May	Annual Council
Friday	19-May	Annual Town Public Forum

Tuesday	17-Jan	Environment Sub Committee 6 pm
Tuesday	17-Jan	Finance
Tuesday	24-Jan	Leisure
Tuesday	07-Feb	<b>FC moved to 7 March</b>
Tuesday	14-Feb	Planning (Interim)
Tuesday	07-Mar	Full Council
Tuesday	14-Mar	Planning (Full)
Tuesday	11-Apr	<b>P(I) moved to 18 April</b>
Tuesday	18-Apr	Planning (Interim)
Tuesday	25-Apr	Leisure
Tuesday	09-May	<b>AC moved to 16 May</b>
Tuesday	16-May	Annual Council
Friday	19-May	Annual Town Public Forum