

# HAILSHAM TOWN COUNCIL

## FINANCE, BUDGET, RESOURCES AND STAFFING COMMITTEE

### AGENDA

**NOTICE IS HEREBY given of a meeting of the Finance, Budget and Resource Committee,** to be held at the Fleur-de-Lys Council Chambers/Meeting Rooms, Market Square, Hailsham, on

**Wednesday 24<sup>th</sup> October 2018 at 7.30 p.m.**

**1. Public Forum**

Prior to commencement of the remainder of formal business of the meeting, a period of not more than 15 minutes will be assigned for the purpose of permitting members of the public to address the assembly, or ask questions on matters relevant to responsibilities of this committee, at the discretion of the Chairman.

**2.** The order of formal business to be transacted will thereafter be as follows:

**3. Apologies for Absence**

To receive apologies for absence of appointed members.

**4. Declarations of Interest**

To receive notice of declarations of personal or prejudicial interests in respect of items on this agenda.

**5. Minutes of previous Meeting**

5.1 To note that the Minutes and Reports of the Meeting of the Finance, Budget, Resources and Staffing Committee (Ref:FBR/18/2/1-14) held on 18<sup>th</sup> July 2018 as being a correct record of this meeting.

**6. Periodic Statements and Committee Expenditure**

6.1 To receive note and adopt the financial reports as listed below:

- a) Fund summary as at 30<sup>th</sup> September 2018 (copy attached) & Bank Statements and be signed off by one member of the FBRS committee.
- b) Summary of net expenditure as at 30<sup>th</sup> September 2018 (copy attached)

- c) Summary of the Council's income and expenditure as at the 30<sup>th</sup> September 2018 compared against budgets (summary attached)
- d) List of uncleared cheques totaling £42,030.30 as at 30<sup>th</sup> September 2018 (copy attached)
- e) List of payments previously certified by a member of the cheque signatory panel amounting to £83,057.47 for payments made during July 2018, £82,735.19 for payments made during August 2018 and £78,994.54 for payments made during September 2018 (In accordance with the Governance and Accountability for Local Councils Practitioners Guide)

6.2 **End of Quarter Balance Statements**

To note and adopt the end of quarter balance statements in respect of :

- a) Neighbourhood Plan (copy attached)
- b) Youth Facilities (copy attached)
- c) Communities (copy attached)
- d) Hailsham Forward (copy attached)
- e) Cemetery (copy attached)
- f) Allotments – All sites (copy attached)

6.3 **Free Resource Payments (Section 137 Expenditure)**

To note there where no Section 137 payments in the current quarter.

7. **Internal Auditor 2018/2019**

To note and adopt Internal Auditor Engagement Letter and Audit Plan for the Financial year ending 31<sup>st</sup> March 2019.

8. **Electronic Banking**

To note an update from the Finance Officer.

9. **Half Year Budget Report**

To be advised that there are no significant movements to date, to be reviewed in January 2019.

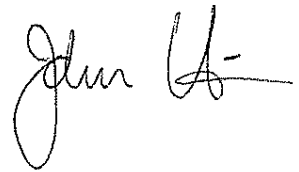
10. **External Auditors Report 2017-2018**

To note the completed External Audit report 2017-2018, stating, On the basis of their review of the annual return, in their option the information in the annual return is in accordance with proper practices and no matters have come to their attention giving cause for concern that relevant legislation and regulatory requirements have

not been met.

11. **Annual Review of Internal Control**

To note and agree a sub committee group of members to meet and review the effectiveness of the Internal controls, as per the Local Governance and Accountability.



JOHN HARRISON  
Town Clerk

**Committee Membership:**

Councillor. N. Coltman  
Councillor G. De Jongh  
Councillor R. Grocock  
Councillor Mrs. B. Holbrook  
Councillor P. Holbrook  
Councillor Mrs. M. Laxton  
Councillor S. Potts  
Councillor Ms. A. O'Rawe  
Councillor C. Triandafyllou

**Substitutes:**

Councillor C. Tasane

Councillor Mrs. B. Beckett

Councillor Mrs. S. Van Der Geyten

Councillor N. Collinson

**HAILSHAM TOWN COUNCIL**

**FUND SUMMARY AS AT 30.09.18**

		to agree with	
1	Balance at 01.04.18 (469975.78-48747.82)	=	421227.56 Fund summary as at 31.03.17 (line 5)
2	Precept (received to date)	=	1027552.50 Income Summary (line 1040)
2a	Council Tax Support Grant		14849.50
2b	CIL		0.00
3	Income to date	=	116804.49 Income summary (line 1042)
4	Expenditure to date	=	665853.33 Expenditure summary (line 1143)
4a	Transfer from Commuted Sums	=	14500.00
5	Total Funds Available	=	<b>914580.72</b> Equal to line 12 below)
6	Current Account Balance 10331333 (statement No.5)	=	129628.51 Bank statement 5
7	High Interest Account 50072672 (statement No.1)	=	56999.44 Bank statement 1
8	Treasury Deposit	=	769883.07 Treasury Deposit Certificate
9	Petty Cash Balance	=	100.00 Petty cash held in vouchers & cash
10	Total funds held	=	956611.02 Total lines 6 to 9
11	Less cheques not presented	=	42030.30 Summary of uncleared cheques
12	Total funds available (to agree with item 5)	=	<b>914580.72</b> Equal to line 5 above
Nett income/expenditure (to agree with "Summary of Nett Expenditure" Report)			-507853.16 Summary of net expenditure

Commuted Sums (for maintenance of public open spaces)

	as at 31.3.18	Current balance as at 30.09.18	
13 Higher Interest Business A/C No. 2 (80449288)	7474.84	8157.20	Bank statement 1
14 Treasury Deposit	265225.28	580364.73	Treasury Deposit Certificate
15	0.00	0.00	
<b>Total Commuted Sum accounts</b>	<b>272700.12</b>	<b>588521.93</b>	

Project Fund Balances

as at 30.09.18

	fund balance	allocated	funds available
No.03 Community Building Project	18618	13302	5316
No.04 Play Equipment	5900		5900
No.05 Hard Surface Play Area	2294		2294
No.11 Town Youth facilities	327		327
No.14 Community Contingency Fund	169820	82688	87132
No.16 Youth Facilities - The Square Café	15742		15742
No.18 Cemetery New Burial Ground	17500		17500
No 21 Criminal Damage	913	0	913
			0
<b>Total</b>	<b>231115</b>	<b>95990</b>	<b>135125</b>

**HAILSHAM TOWN COUNCIL - SUMMARY OF NET EXPENDITURE AS AT 30.9.18**

BUDGET HEADINGS	2018- 2019 Estimates												
	Expenditure		Income		Adj & B/F 2017/18	Nett total	Actual Spend	Actual Income	Committed	Total Spend	Funds Remain	% Spent	
	A		B										
ALLOTMENTS		3750		3439	4075	4206	1943	2326		-383	4589	-9%	
WESTERN ROAD RECREATION GROUND		1025		1000	-104	-79	5307	2938		2369	-2448	-2998%	
MAURICE THORNTON PLAYING FIELD		2480		0	0	2480	1984	500		1484	996	60%	
COMMON POND		700		0	0	700	0	0		0	700	0%	
ERSHAM ROAD COMMON		50		0		50	0	0		0	50	0%	
PLAY AREAS		3650		0	6763	10413	1240	0		1240	9173	12%	
PROJECT FUNDS (Add to existing funds)		0		0	8194	8194	0	0		0	8194	0%	
PUBLIC OPEN SPACES		1950		400	2618	4168	20997	20167		830	3338	20%	
HORTICULTURAL & GROUND MAINTENANCE		35600			7325	42925	17055	0		17055	25870	40%	
ENVIRONMENT SERVICES		6000			1408	7408	3175	0		3175	4233	43%	
COMMUNITIES, TOURISM & LEISURE		32487			15201	47688	31023	4487		26536	21152	56%	
FESTIVE LIGHTING		11000			914	11914	6363	0		6363	5551	53%	
FUNDED PROJECTS		450				450	165	0		165	285	37%	
Cortlandt Stable Block		17060			21191	38251	13445	5334		8111	30140	21%	
TOWN COUNCIL SITE		3150		0	3445	6595	462	0		462	6133	7%	
CEMETERY BUILDING MAINTENANCE		550		0	2230	2780	0	0		0	2780	0%	
PROJECT FUNDS		0		0	17500	17500	0			0	17500	0%	
CEMETERY SERVICES & OVERHEADS		6460		0	2918	6463	5039	0		5039	1424	78%	
Cem HORTICULTURAL (incl FLORAL DISPLAYS)		8000				8000	2705	0		2705	5295	34%	
ROADS & PATHS		0		0	105	105	0	0		0	105	0%	
FUNERAL & GRAVES		14500		50000	1500	-34000	6136	28606		-22470	-11530	66%	
STREET LIGHTING		30500			7692	38192	10236			10236	27956	27%	
STREET FURNITURE		450			1134	1584	66	0		66	1518	4%	
RECREATION BUILDINGS (incl UNION HALL)		46500			1000	47500	47917	118		47799	-299	101%	
STAFFING COSTS		635542			48205	683747	317937			317937	365810	46%	
ADMINISTRATION EXPENSES		121604		400	29766	150970	48178	518		47660	103310	32%	
CHAIRMANS ALLOWANCE		1500				1500	254			254	1246	17%	
MACHINERY/TOOLS/PROTECTIVE CLOTHING		1850			129	1979	746			746	1233	38%	
VEHICLE FLEET		17500			1786	19286	10439			10439	8847	54%	
TWINNING		400				400	0			0	400	0%	
MISC.PROVISIONS		6213				6213	850			850	5363	14%	
SECTION 137 (FREE RESOURCE)		5400				5400	9100			9100	-3700	169%	
PROJECTS (Add to Cap.Funds)		26000		1000	199406	224406	28852	9775		19077	205329	9%	
FUNDED SERVICES		84500		0	39066	123566	38441	29		38412	85154	31%	
ACCOUNT INTEREST & COMMUTED SUMS		600		500	10128	10228	351	621		-270	10498	-3%	
RENTS, LETTINGS & HIRE FEES		0		28100	1704	-26396	618	16825		-16207	-10189	61%	
PRECEPT						0		1042402		-1042402	1042402		
Net VAT					-145145	-145145	34826	39057		-4231	-140914	3%	
<b>TOTAL</b>		<b>1127421</b>	<b>0</b>	<b>0</b>	<b>84839</b>	<b>290154</b>	<b>1329641</b>	<b>665850</b>	<b>1173703</b>	<b>0</b>	<b>-507853</b>	<b>1837494</b>	<b>-38%</b>
<b>NET EXPENDITURE</b>							<b>-507853</b>						

## HAILSHAM TOWN COUNCIL - INCOME AND EXPENDITURE AS AT 30.09.18

1st April 2018 to 31st March 2019								
Item	Account	Annual	Carry	Budget	Income			
	Code	Budget	Over	Adjustments	available	total	total spent	percentage
			Budget		to add to	available	to	spent
					budget		date	to date
Allotments - Water supply	101	650	0			650	477.62	73%
Allotments - Maintenance	101	2920				2920	1460.60	50%
Allotments - Returnable deposits	101	0	4075	not available to spend		4075	5.00	0%
West. Rd Rec - Maintenance	102	900	-104	2500		3400	5200.00	153%
West. Rd Rec - Water Supply	102	125				125	0.00	0%
MT - Annual Rent	102	750				750	1000.00	133%
MT - Maintenance	102	670	0			670	220.68	33%
MT - Water Supply	102	60				60	0.00	0%
MT - Pitch Marking Paint & Contractor to Mark	102	500	0	0		500	763.64	153%
MT - Skate Park Maintenance	102	500				500	0.00	0%
Common Pond - Maintenance	102	700				700	0.00	0%
Ersham Rd - Maintenance	102	50				50	0.00	0%
Play Areas - Insurance	103	1450				1450	980.16	68%
Play Areas - Maintenance	103	1200	5381			6581	259.85	4%
Play Areas - Safety Surface	103		0			0	0.00	0%
Play Areas - Safety Gates	103	1000	1382			2382	0.00	0%
HCP - Maintenance	104	450	0	19500		19950	20641.69	103%
HCP - Vermin Control	104	500				500	355.50	71%
Public Open Spaces - Maintenance	104	300	2618			2918	0.00	0%
Orchard Park Maintenance	104	200				200	0.00	0%
Grovelands Barn Skip hire	104	500				500	0.00	0%
All Sites - Grass cutting	105	19000				19000	6155.13	32%
All sites - Tree Works	105	16600	1345	0	0	17945	10900.00	61%
Dog Hygiene Bin Emptying	107	6000	1408			7408	3175.40	43%
Horticultural - Landscaping Maintenance	107		5980			5980	0.00	0%
Project Funds	106							
04 - PlayEquipment	106	0				5900	0.00	0%
05 - Play Surfaces	106	0				0	2294	0.00
<b>Total expend to date this year</b>		<b>55025</b>	<b>22085</b>			<b>107408</b>	<b>51595</b>	<b>48%</b>
Income - Allotment Rent	101	3439				3439	2326.05	68%
Income - Beaconsfield/Pitch hire/MT	102	1000				1000	2937.66	294%
Income - Fishing Permits	104	400				400	667.47	167%
Income - Maurice Thornton Sites	102						500.00	
Income - Country park car park	104						5000.00	
<b>Total Income to date this year</b>		<b>4839</b>	<b>0.00</b>			<b>4939</b>	<b>11431</b>	<b>231%</b>
						0		
1st April 2018 to 31st March 2019								
Item		Budget	Carry	Income	Income	total	total spent	percentage
			Over	Budget &	available	available	to	spent
			Budget	Adjustments	to add to	to	date	to date
					budget	date		
Office Complex Internal Repairs	201	200	0	0		200	401	200%
Office Complex External repairs	201	600	0	0		600	61.62	10%
Office Complex - Boiler & alarm	201	700	0			700	0.00	0%
Office Complex - Electronic Gate	201	150				150	0.00	0%

CP Car Par





Photocopier	302	3600				3600	1622.74	45%
Anti virus Software etc	302	1600				1600	1086.67	68%
Subscriptions & Publications	302	3800				3800	3385.91	89%
Professional fees	302	3500				3500	3509.43	100%
Stationery & Consumables	302	4000				4000	1524.38	38%
Commercial Rubbish Disposal	302	1834	2480			4314	2890.03	67%
Room Hire Expenses - Non projects	302	600		0		600	325.00	54%
Chairmans Allowance	303	1500	0			1500	253.78	17%
Staff Protective Clothing	304	750	129			879	63.81	7%
Tools & Equipment	304	1100			0	1100	682.65	62%
Vehicle costs	305	17500	1786		0	19286	10439.31	54%
Twinning	306	400	0			400	0.00	0%
Annual Grants	307	27000				27000	25737.00	95%
							0.00	0%
Section 137 - Miscellaneous	307	400	0		0	400	0.00	0%
Tourism (miscellaneous/Event Marketing)	308	700	0			700	400.00	57%
Communities	308	15000	10701			25701	14794.42	58%
Bus Alliance	308	1000				1000	42.00	4%
Annual Town meeting	302	800				800	332.50	42%
Maintenance Cortlandt Stable block	310	1060	21191			22251	0.00	0%
Churchyard CCTV Service Contract	310	300				300	0.00	0%
War Memorial - All Service costs	310	150				150	164.86	110%
Hailsham FM	310	16000				16000	13445.40	84%
Hellingly Parish Subsidy	311	27000			0	27000	13016.50	48%
CCTV Running costs	311	7500	1100			8600	2605.72	30%
Health & Safety/ Quality Status	302		396			396	0.00	0%
Hailsham Forward	311		4421			4421	1071.00	24%
Hailsham Revitalization fund	311	5000	33466		0.00	38466	21747.00	57%
Post Office Operation costs	311	45000				45000	0.00	0%
Neighbourhood Plan	302	0	25248			25248	1482.47	6%
Civic Regalia	302	250				250	0.00	0%
New Council Website	302	3000	0			3000	1724.73	57%
Miscellaneous key deposits	302		164	not available to spend		164	0.00	0%
Bank Charges	313	600				600	351.20	59%
J West Deposit Refunds	313						618.00	
Project Funds								
03 - Community Building Projects	309	3000	15618			18618	0.00	0%
10 - Civic Protection	309		0			0	0.00	0%
11. Town Youth Facilities	309		327.00			327	0.00	0%
14 - Contingency Fund	309	8000	175667		0	183667	13846.33	8%
16 - Youth Facilities - "The Square"	309	15000	6881	-1000		19881	15005.95	75%
21 - Criminal Damage	309		913		0	913	0.00	0%
						0		
<b>Total Expend to date this year</b>		<b>951106</b>	<b>350171</b>	<b>-1000</b>	<b>0</b>	<b>1299357</b>	<b>500362</b>	<b>39%</b>
Income - Insurance recharge	302	400				400	288.50	72%
Income - Accounts interest	313	500				500	620.61	124%
Income - All Rents & hall bookings	313	28100	-1704		0 0.00	26396	16825.35	64%
Income - Youth Café	309	1000				1000	9775.13	978%
Income - Event Advertising donation	308	0				0	0.00	0%
Income - Hellingly Repayment	311					0	0.00	0%
Income - Donation towards Town Centre Christm	308					0	4487.49	0%
Income - Hailsham Forward	311					0	29.17	0%
Income - Revitalization Fund	311						0.00	0%
Income - Key Deposits	302						0.00	0%
Income - Travel, Expense, Misc	302						229.47	0%
Income - Rates Rebate	310						5333.63	0%
Income - CIL	313		10128			10128	0.00	0%
<b>Total Income to date this year</b>		<b>30000</b>	<b>-1704</b>	<b>0</b>	<b>0</b>	<b>28296</b>	<b>37589</b>	<b>133%</b>





**PAYMENT SCHEDULE FOR JULY 2018**

**Total - £83,057.47**

Supplier	Cheque No. (incl VAT)	Amount	Description
JC Seale	23075	30.00	Advertising Summer Event
East Sussex Security	23076	312.49	James West
Fieldskill Ltd	23077	116.02	Stationary
Town & Country Tree Services	23078	2376.00	Tree Work
Initial Washrooms	23079	257.93	Hygiene Contract
Ricochet Signs Ltd	23080	172.80	Banner for Hailsham Day
David Herbert	23081	700.00	Newsletter Distribution
A Joyes	23082	46.22	Y Café
Knockhatch	23083	140.00	Y Café
Youth Café Petty Cash	23084	177.79	Y Café
Idverde Ltd	23085	3344.05	Grass Cutting and Horticultural Contract
Uniserve SE Ltd	23086	774.29	Anti Virus and License
Ernest Doe & Sons Ltd	23087	815.04	Power Scythe
Screwfix	23088	59.97	Stock
The Police and Crime Commissioner S:	23089	518.70	CCTV Contract
T Hall	23090	6.65	Mileage
Town & Country Tree Services	23091	420.00	Tree Work
Npower Ltd	23092	359.56	War Memorial Electric
Diplocks Trust	23093	42.00	Hall Hire
H Verrall	23094	50.00	J West Deposit refund
Pete Wilson Musical Services	23095	200.00	Music Summer Market
Troy Hayes Planning Ltd	23096	407.95	NHP
CBL Fastenings Ltd	23097	12.59	Stock
R Gillett	23099	78.00	Mileage
Freedom Leisure	23100	37.80	FNP
Uniserve SE Ltd	23101	615.01	FO Laptop
Adrians Cleaning Services Ltd	23102	562.03	FDL and J West Cleaning
Barcombe Landscapes Ltd	23103	1176.00	Tree cutting, Roll outfield and MT line marking
Screwfix	23104	199.99	Rotary Mower J West
Mr R Boxer	23105	35.37	J West Expenses
Westbourne Hygiene	23106	259.64	Hygiene Contract & J West Supplies
Brighton Sound Group	23107	3853.20	P A System J West
A F Metal Fabrication	23108	1920.00	J West Barrier
Forestry Commission	23109	33.00	Donation
Wealden District Council	23110	50.00	Condolence Paper
Knockhatch	23111	75.00	FNP
Water Choice	23112	551.56	Water All Sites
M Laxton	23113	87.80	Expenses
DB Services	23114	42.00	Harold Ave Allotment locks
MFC Supplies	23115	39.98	Workwear
Fieldskill Ltd	23116	116.36	Stationary
Water Choice	23117	81.17	Water All Sites
Wages & Salaries	DD	33521.30	Wages & Salaries
Wealden District Council	23118	42.03	Attachment of earnings
HM Land Registry	23119	28.00	Professional Fees
K COM	23120	200.00	Hosting - HTC website
J C Seale	23121	660.00	Advertising 12 months
EON	23122	440.03	Electric & Gas - All sites
SAV Spence	23123	840.00	Public Toilet Cleaning Contract
KSV	23124	122.79	Vending machine
R Bowdler	23125	200.00	Summer Event Music
HMRC PAYE	23126	11695.74	HMRC PAYE
East Sussex Pension Fund	23127	7840.65	Pension Fund
Give As You Earn	23128	145.08	Give As You Earn
M & S Print	23129	66.00	Chariman Business Cards
M Cairn - J West	23130	38.94	Expenses
Friday Ad	23131	330.00	Advertising - Summer market
The Police and Crime Commissioner S:	23132	1043.51	CCTV transmission Qtr 1

N Philips	23133	375.00	Grave Digging
Wealden District Council	DC	21.00	TEN
Siemens Financial Services	DD	108.42	Vending machine
Lex Autolease	DD	895.76	Vehicle Leasing
Cognito	DC	18.88	Y Café
Bank Charges	DD	65.37	Bank Charges
Neopost Ltd	DD	100.00	Franking Machine
Roland Dunn	DD	57.12	Professional Fees
Siemens Financial Services	DD	396.80	Photocopier
Vostel Ltd	DD	1,898.76	Telephone Contract
Apogee Corp Ltd	DD	27.00	Toner for Photocopier
Apogee Corp Ltd	DD	452.63	Photocopier Usage
Allstar	DD	272.70	Vehicle Fuel

83,057.47

**PAYMENT SCHEDULE FOR AUGUST 2018**

**Total - £82,735.19**

Supplier	Cheque No. (incl VAT)	Amount	Description
Mr R Boxer - JW Hall	23134	21.00	James West Plant Care
Eden Springs Ltd	23135	44.45	Water Machine
Cuckmere Community Bus	23136	1772.40	Subsidy
Knockhatch	23137	125.00	FN P
S & B Trade Services	23138	29.99	Kettle J West
Michelle Watson-Jones	23139	50.00	Deposit Refund J West
Reissue cheque 22989	23140	0.00	Ourparks
Screwfix	23141	15.68	Electric Sockets for events
Trade Paints	23142	79.06	Bus Shelter Repairs
Ernest Doe & Sons Ltd	23143	22.80	Cemetery Repairs
Town & Country Tree Services	23144	216.00	Tree Work
Tech Tactics	23145	54.00	Professional Fees
Troy Hayes Planning Ltd	23146	288.97	NHP
Npower	23147	69.93	Electric War Memorial
Newton & Frost Fencing Ltd	23148	424.42	J West Fencing
Travis Perkins	23149	202.60	J West Fencing
Adrians Cleaning Services	23150	355.53	FDL and J West Cleaning
Mr S Webber	23151	18.00	Workwear
KSV	23152	133.89	Vending Machine
Business Stream	23153	261.41	Water all sites
Diplocks Trust	23154	42.00	Hall hire
Messagelabs	23155	653.76	System Anti virus
Uniserve Southeast Ltd	23156	256.08	Office 365
Curtis & Shaw Ltd	23157	44.82	Minibus and Gate repairs
Town & Country Tree Services	23158	456.00	Tree Work
Net World Sports	23159	293.89	Y Café - Monday Club
Cancelled	23160	0.00	Cancelled
Idverde Ltd	23161	3344.05	Grass Cutting
Initial Washroom Hygiene	23162	257.93	Hygiene Contracts
Reissue cheque 23028 & 23096	23163	0.00	Troy reissues
R Boxer	23164	50.00	Deposit Refund J West
EDF Energy	23165	188.34	Youth Café Electric and Gas
Westbourne Hygiene Supplies	23166	283.80	P Toilet Supplies
PKF Littlejohn	23167	2400.00	External Audit Fees
Colliers International	23168	4690.50	Norht Street Rent and Service Charge
Roselands Heating	23169	624.00	J West
Travis Perkins	23170	26.38	J West
Newton & Frost Fencing Ltd	23171	30.24	Country park fence repair
Give As You Earn	23172	145.08	Give As You Earn
HMRC PAYE	23173	11767.91	HMRC PAYE
East Sussex Penson Fund	23174	7862.52	Pension Fund
Ms A O'Rawe	23175	100.00	Deputy Chair expenses from last year
Brighton Sound System	23176	3853.20	PA System
Wealden District Council	23177	42.03	Attchement of earnings
Besthost	23178	180.00	Add on word press
Town & Country Tree Services	23179	3876.00	Tree Work
EON	23180	304.45	Electric & Gas - All sites
Travis Perkins	23181	50.95	J West Fence & MT Pitch marking paint
N Phillips	23182	325.00	Grave Digging
Newton & Frost Fencing Ltd	23183	137.05	MT Fence Repairs
Wages & Salaries	DD	32894.09	Wages & Salaries
CBL Fastenings Ltd	23184	13.20	Cable Ties
Petty Cash	23185	80.08	Petty Cash
Incleanation cleaning service	23186	840.00	P Toilet Cleaning
Mrs K Everest-Todd	23187	55.00	Allotment Refund
Peter Bayless Advertising	23188	330.00	Demo at market
The Sign Shop	23189	78.00	youth Café Monday Club
Mr A G Willard	23190	60.00	youth Café Monday Club

Lex Autolease	DD	895.76	Vehicle Leasing
Cognito	DC	18.83	Youth café
Barclays Bank	DD	56.83	Bank Charges
Neopost Ltd	DD	100.00	Franking Machine
Vostel Ltd	DD	448.54	Telephone
Allstar	DD	336.63	Vehicle Fuel
Roland Dunn	DD	57.12	Professional Fees

82,735.19

**PAYMENT SCHEDULE FOR SEPTEMBER 2018**

**Total - £78,994.54**

Supplier	Cheque Amount No. (incl VAT)	
Laura Sands	23191	50.00 Deposit Refund J West
Earth Anchors Ltd	23192	178.74 Dog Bin Country park
Initial Washrooms	23193	257.93 Hygiene Contracts
M Hagger - Y Café	23194	18.34 Monday Night club
Ernest Doe & Sons	23195	107.36 Dew Switch
Trade UK	23196	54.98 New Hoover Cemetery
Trade Paints Ltd	23197	32.69 Cemetery Repairs
Beshost	23198	84.00 Bus Alliance hosting
A Joyes	23199	106.30 Youth Café Expense
P Robinson	23200	50.00 Deposit Refund J West
Enivronment Hailsham	23201	50.00 Deposit Refund J West
Amstech Inspections & Testing Ltd	23202	102.00 Professional Fees
Ernest Doe & Sons	23203	79.00 Cemetery Repairs
Sussex ALC	23204	250.00 Subscription
Burgess Hill Town Council	23205	1113.00 Professional Fee
Uniserve SE Ltd	23206	256.08 Office 365
EON	23207	325.97 Electric & Gas - All sites
VFM Product Ltd	23208	559.80 Line marking paint
DB Services (Sussex) Ltd	23209	22.00 MTP Locks
R Gillett	23210	62.00 Mileage
Adrians Cleaning Service	23211	500.00 FDL
Town & City cards	23212	1000.00 Town & City cards
N Goodall	23213	50.00 Deposit Refund J West
S Worsell	23214	50.00 Deposit Refund J West
Cancelled	23215	0.00 cancelled
Martin Stevens	23216	100.00 J West Emergency lights
Ricochet Signs Ltd	23217	36.00 Banner Y Café
Fieldskill Ltd	23218	368.89 Stationary
SSALC	23219	320.00 Subscription
S Holder	23220	50.00 Deposit Refund J West
East Sussex Security	23221	276.00 J West Fire alarm maintenance
M Caira - J west	23222	78.28 Expenses
Town & Country Tree Services	23223	720.00 Tree Work
R gillett - J West	23224	7.69 Reflective tape
Castle Water	23225	942.81 Water all sites
Hailsham FM Ltd	23226	100.00 Street Market advertising
Wages & Salaries	DD	33807.94 Wages & Salaries
Wealden District Council	23227	10.00 Additional meeting costs
P Robinson	23228	18.00 Deposit Refund J West
Wealden District Council	23229	42.03 Attachment of earnings
N Phillips	23230	1450.00 Grave Digging
M Hagger - Y Café	23231	19.00 youth Café Monday Club
Captial	23232	347.38 Cleaning Supplies
B Smeath	23233	50.00 Deposit Refund J West
D Sankety Ltd	23234	142.20 Vermin control at Country park
PGL Travel	23235	360.00 FNP
East Sussec County Council	23236	3274.80 1 extra urban grass cutting
Key	23237	240.00 Lockers for Y Café
ACTM	23238	594.00 Subscription
Travis perkins	23239	59.43 J West
GAYE	23240	145.08 Give As you Earn
HMRC PAYE	23241	11773.86 HMRC PAYE
East Sussex Pension Fund	23242	8148.57 Pension Fund
A Marden	23243	50.00 Deposit Refund J West
A Joyes	23244	121.53 Expenses
Incleanation Cleaning	23245	840.00 P Toilet Cleaning
Fieldskill Ltd	23246	38.95 Stationary
Eden Springs UK Ltd	23247	143.71 Water Machine



Cuckmere Community Bus	23248	1911.84	Susidy
Adrians Cleaning Service	23249	366.06	FDL
DB Services (Sussex) Ltd	23250	90.00	Padlocks for high st bollards
J Harrison	23251	110.60	Professional Fees
Kier - NEEDS ALLOCATING	23252	4,173.41	Waste Collection all sites
Lex Autolease	DD	895.76	Vehicle Leasing
Cognito	DD	19.05	Youth Café
Barclays Bank	DD	60.20	Bank Charges
Neopost Ltd	DD	100.00	Franking Machine
Crown Supplies	DC	20.75	J West Toilet rolls
Apogee	DD	27.00	Ink Delivery
Roland Dunn	DD	57.12	Professional fees
Vostel Ltd	DD	447.09	Telephone
Thorpe Park	DC	462.00	FNP
Allstar Ltd	DD	217.32	Vehicle Fuel

78,994.54



(As at 30.09.18)

## Project No. 16 - Youth Facilities/ Square Cafe (balance sheet) 1st April 2018 to 31st March 2019

Budget Income for 2018/19	1000.00	Budget Expenditure for 2018/19	15000.00
		Bal C/Fwd from 17/18	6881.00
		Newsletter Delivery	0.00
		<b>Total Available</b>	<b>20881.00</b>

## Funds Allocated - Income

## Expenditure

Date	Details	Value	Date	Details	Paid to date
<b>Youth Café - Market Square</b>			<b>Youth Café - Market Square</b>		
	<b>Balance B/F</b>	<b>2381.00</b>			
	Till Takings	0.00		Cleaning/Roller Towels	173.15
	Wealden DC - Rates Refund	0.00		Telephone/Internet	426.84
	Facility Hire	5330.00		Rates	5880.00
				Water/Waste Water	185.77
				Gas/Electricity	498.82
	Waste Collection Refund	0.00		Waste Collection	23.05
	Staff Christmas Meal	0.00		Annual Electrical Test	
	Stall income - Hailsham Day	255.11		Alarm Service / Repair	545.00
				Extinguisher Serv/Recharge/Repair	
				Property Maintenance & Repairs	618.60
				Equipment / Equipment Repairs	241.79
				Computer Repairs/Purchase/S.W:	359.81
				Website	
				Staff Misc	13.15
				Staff - Travel/Workwear/DBS	410.20
				NVQ Training & Other Training	
				Petty Cash	50.00
				TV Licence	
				Insurance/Entertainment Licence	140.00
				Publications & Posters & Stationery	326.74
				Food	289.39
				Remembrance Day Wreath	
				St Marys CCTV Contract/Repair	
				<b>Remaining Balance</b>	<b>-1974.41</b>
<b>Youth Café - Trips</b>			<b>Youth Café - Trips</b>		
	Trips			Trips & Events	
	Donations			Activities & Gifts	52.29
<b>Friday Night Project</b>			<b>Friday Night Project</b>		
	<b>Balance B/F</b>	<b>1500.00</b>			
	Friday Night Project Receipts	2703.52		Friday Night Project	4044.29
	Donations			Telephone costs	30.00
	Fundraising	1347.00		<b>Remaining Balance</b>	<b>1506.23</b>
<b>Info Point</b>			<b>Info Point</b>		
	Fund Raising			Infopoint Costs	17.94
<b>Youth Council</b>			<b>Youth Council</b>		
	Fundraising			Expense	
<b>Monday Club</b>			<b>Monday Club</b>		
	<b>Balance B/F</b>	<b>500.00</b>			
	Fundraising			Expenses	469.00
				<b>Remaining Balance</b>	<b>31.00</b>
<b>MINIBUS</b>			<b>MINIBUS</b>		
	<b>Balance B/F</b>	<b>2500.00</b>			

Hire Income	139.50	Repairs/Fuel	117.92
		MOT	
		Insurance	
		<u>Remaining Balance</u>	<u>2521.58</u>

total income 9775.13 : total expenditure (cap 16) 14913.75

<b>Remaining Budget</b>	<b>15742.38</b>
-------------------------	-----------------

Summary of Project Costs	
Total Non staff costs (from above)	14913.75
Salary costs excluded from above balance sheet	48057.71
	<u>62971.46</u>
Income (other than from Town Council)	<u>9775.13</u>
Project cost funded by Town Council (to date)	<u>53196.33</u>

Accounts sheet total (income) 9775.13 Accounts Sheet total (expenditure) 14913.75











---

## Document Details:

<b>Filename:</b>	HAI001-Engagement Letter - Local Authority-MARK-20180903-131306-106.pdf
<b>Client of:</b>	Mulberry & Co

---

## Signature Details

<b>Name:</b>	Michelle Hagger
<b>Email:</b>	michelle.hagger@hailsham-tc.gov.uk
<b>Date &amp; Time:</b>	04/09/2018 09:21:35 (BST)
<b>IP Address:</b>	82.69.242.190
<b>Signing Statement:</b>	Michelle Hagger agrees and approves the contents of this document.

---

## Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

<b>On behalf of:</b>	Mulberry & Co
<b>PDF digital certificate:</b>	IRIS Software Group Limited
<b>Digital certificate issued by:</b>	GlobalSign

Please keep a copy of this document for your records.



## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
& Chartered Tax Advisors

9 Pound Lane  
Godalming  
Surrey, GU7 1BX

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

Our Ref: MARK/HAI001

Mrs M Hagger  
Hailsham Town Council  
The Inglenook  
Market Street  
Hailsham  
East Sussex  
BN27 2AE

3rd September 2018

Dear Mrs Hagger,

### **Engagement Letter – Local Authority**

We are pleased to accept the instruction to act as internal auditors for the Council and are writing to confirm the terms of our appointment outlined below. The purpose of this engagement letter is to set out the basis on which we are engaged to act as internal auditors and our respective areas of responsibility, it should be read in conjunction with our standard terms and conditions.

We are bound by the ethical requirements of the Association of Chartered Certified Accountants, and accept instructions to act for you on the basis that we will act in accordance with those ethical requirements. A copy of these requirements can be viewed at our offices on request or can be seen at [www.accaglobal.com](http://www.accaglobal.com).

#### **1. Period of engagement**

- a. This letter is effective for accounting periods ending on or after 31<sup>st</sup> March 2019. (The 2018/19 Council year)
- b. It replaces all previous engagement letters. The previously agreed commencement date for this engagement still applies.
- c. We will deal with matters arising in respect of periods prior to the above period as appropriate.

#### **2. Responsibilities of the Council and Internal auditors**

- a. The council is responsible for ensuring that the council maintains adequate accounting records and for preparing financial statements that have been prepared in accordance with current practices and guidelines.
- b. You are also responsible for making available to us, as and when required, all the council's accounting records and all other relevant records and related information, including minutes of all meetings. We are entitled to require from the council's officers and employees such other information and explanations as we think necessary for the performance of our duties as internal auditors.
- c. We have a statutory responsibility to report to the external auditors whether in our opinion the financial statements have been properly prepared in accordance with current practices and guidelines. In forming this opinion, we shall:
  - i. Review the accounting records and all other relevant records and related information, including minutes of all meetings.
  - ii. If deemed necessary, conduct two or more reviews per annum to verify both the procedural and financial aspects of the council.

- iii. Report to you in writing any such adjustments that we may consider necessary, or those areas where we think your systems may require improvement.
  - iv. Sign off the annual return as internal auditors.
- d. We have a professional responsibility to report if the financial statements do not comply in any material respect with applicable accounting standards, unless in our opinion the non-compliance is justified in the circumstances. In determining whether or not the departure is justified we consider:
- i. whether the departure is required in order for the financial statements to give a true and fair view; and
  - ii. whether adequate disclosure has been made concerning the departure
- e. As with other professional services firms, we are required to identify our clients for the purposes of the UK anti-money laundering legislation. We are likely to request from you, and retain, some information and documentation for these purposes and/or to make searches of appropriate databases. If we are not able to obtain satisfactory evidence of your identity within a reasonable time, there may be circumstances in which we are not able to proceed with the audit appointment.
- f. The provision of audit services is a business in the regulated sector under the Proceeds of Crime Act 2002 and, as such, partners and staff in audit firms have to comply with this legislation which includes provisions that may require us to make a money laundering disclosure in relation to information we obtain as part of our normal audit work. It is not our practice to inform you when such a disclosure is made or the reasons for it because of the restrictions imposed by the 'tipping off' provisions of the legislation.

### **3. Scope of Audit**

- a. Our audit will be conducted in accordance with current practices and guidelines, and will include such tests of transactions and of the existence, ownership and valuation of assets and liabilities as we consider necessary.
- b. We shall obtain an understanding of the accounting and internal control systems in order to assess their adequacy as a basis for the preparation of the financial statements and to establish whether proper accounting records have been maintained by the council. We shall expect to obtain such appropriate evidence as we consider sufficient to enable us to draw reasonable conclusions there from.
- c. The nature and extent of our procedures will vary according to our assessment of the council's accounting system and, where we wish to place reliance on it, the internal control system, and may cover any aspect of the business's operations that we consider appropriate. Our audit is not designed to identify all significant weaknesses in the council's systems but, if such weaknesses come to our notice during the course of our audit which we think should be brought to your attention, we shall report them to you. Any such report may not be provided to third parties without our prior written consent. Such consent will be granted only on the basis that such reports are not prepared with the interests of anyone other than the council in mind and that we accept no duty or responsibility to any other party as concerns the reports.
- d. As part of our normal audit procedures, we may request you to provide written confirmation of certain oral representations which we have received from you during the course of the audit on matters having a material effect on the financial statements. In particular, where we bring misstatements in the accounts to your attention that are not adjusted, we shall require written representation of your reasons.
- e. In order to assist us with the examination of your financial statements, we shall request sight of all documents or statements, including minutes and reports, which are due to be issued with the financial statements. We are also entitled to attend all general meetings of the council and to receive notice of all such meetings.
- f. The responsibility of safeguarding the assets of the council and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with you. However, we shall endeavour to plan our audit so that we have a reasonable expectation of detecting material misstatements in the financial statements or accounting records (including those resulting from fraud, error or non-compliance with law

or regulations), but our examination should not be relied upon to disclose all such material misstatements or frauds, errors or instances of non-compliance as may exist.

- g. Once we have issued/uploaded our report we have no further direct responsibility in relation to the financial statements for that financial year. However, we expect that you will inform us of any material event occurring between the date of our report and that of the Annual Meeting which may affect the financial statements.
- h. We appreciate that the present size of your council renders it uneconomic to create a system of internal control based on the segregation of duties for different functions within each area of the council. In the running of your council we understand that the officers are closely involved with the control of the council's transactions. In planning and performing our audit work we shall take account of this supervision.

#### **4. Electronic Publication**

- a. Where audited financial information is published on a website or by other electronic means, it is your responsibility to ensure that any such publication properly presents the financial information and auditor's report. We reserve the right to withhold consent to the electronic publication of our report or the financial statements if they are to be published in an inappropriate manner.
- b. It is your responsibility to ensure there are controls in place to prevent or detect quickly any changes to electronically published information. We are not required to carry out ongoing review of the information after it is first published. The maintenance and integrity of electronically published information is your responsibility and we accept no responsibility for changes made to audited information after it is first posted.

#### **5. Communication**

- a. In order to ensure that there is effective two-way communication between us we set out below the expected form and timing of such communications
  - i. We shall contact you by telephone or email prior to each year-end for preliminary discussions concerning the audit.
  - ii. We may arrange a meeting to discuss the forthcoming audit prior to the expected start date.
  - iii. We may arrange a meeting to discuss any matters arising from completing the on-site work.
  - iv. We shall of course contact you on a regular basis regarding both audit and other matters.
  - v. Our report will be issued in .Pdf format via a secure server, to which only the clerk has password access

#### **6. Other services**

- a. You may request that we provide other services from time to time. We will issue a separate letter of engagement and scope of work to be performed accordingly. Because rules and regulations frequently change you must ask us to confirm any advice already given if a transaction is delayed or a similar transaction is to be undertaken.

#### **7. Limitation of liability**

- a. We specifically draw your attention to our standard terms and conditions which set out the basis on which we limit our liability to you and to others.
- b. There are no third Parties that we have agreed should be entitled to rely on the work done pursuant to this engagement letter other than the external auditors.

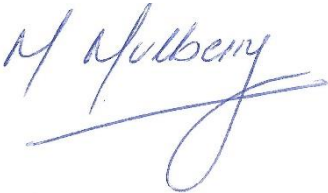
#### **8. Fees**

- a. Our fees are calculated using a stand rate per hour, plus disbursements and VAT and the standard applicable rate.
- b. Our fees for the 2018/19 council year are £60 per hour + VAT
- c. Where applicable we charge £0.45p per mile for travel
- d. Our fees are payable on presentation of invoice.

#### **9. Agreement of terms**

- a. This letter supersedes any previous engagement letter. Once it has been agreed, this letter will remain effective until it is replaced.
- b. If this letter is not in accordance with your understanding of the scope of our engagement or your circumstances have changed, please let us know
- c. This letter should be read in conjunction with the firm's standard terms and conditions.

Yours faithfully,

A handwritten signature in blue ink, appearing to read 'M. Mulberry', with a long horizontal flourish extending to the right.

**Mulberry & Co**

We confirm that by electronically approving this document we are agreeing that we have read and understood the contents of this letter and related terms and conditions and further agree that it accurately reflects our fair understanding of the services that we require you to undertake.



## MULBERRY & CO

Chartered Certified Accountants  
Registered Auditors  
& Chartered Tax Advisors

9 Pound Lane  
Godalming  
Surrey, GU7 1BX

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

Our Ref: MARK/HAI001

Mrs M Hagger  
Hailsham Town Council  
The Inglenook  
Market Street  
Hailsham  
East Sussex  
BN27 2AE

03 September 2018

Dear Michelle

**Re: Internal Audit 2018/19**  
**Hailsham Town Council**

We are writing to confirm your 2018/19 internal audit arrangements. Internal audit is an on-going function, undertaken regularly throughout the financial year, to test the continuing existence and adequacy of the authority's internal controls. It results in an annual assurance report to members designed to improve effectiveness and efficiency of the activities and operating procedures under the authority's control.

The interim audit(s) will generally focus on the governance and accountability functions of the council rather than the financial elements. The conclusion of this review is a report providing the council with recommendations where applicable for the improvement of internal processes and assurance that the councils systems are fit for purpose and the possibility of the systems being prone to error or misstatement are low.

We are aware that not all councils elect to have an interim audit preferring to have just one audit conducted after the year end; however, this increases the risk that errors in the processes are not able to be rectified to show that for the year under review the council was compliant with regulations, leading to possible qualifications.

At Mulberry & Co we recommend that councils have at least two internal audits per annum with one in the autumn and one after the council year end. In some cases, your council may well have additional interim audits where there are significant areas to focus upon.

### **Location of Audit**

The audit work can be conducted as follows:

1. On site at your premises: The audit work is carried out on site with the Clerk or RFO present so that access to all books and records is assured and queries are dealt with promptly. This will be the case for the majority of audits.

2. Off site at a specified Location: The books and records are brought to a specified location for the audit to be conducted there. This maybe our offices in Godalming or a location nearer to you, this will be discussed with you at the time the audit is booked.
3. Remote Access. This requires information to be posted to your website for remote access and certain information to be emailed. We may also contact you by phone during the audit for clarification.

We will contact you shortly to book your audit in; however, if you have a preference to location please contact us directly as soon as possible so that we may take this into consideration at booking.

#### **Who is to carry out the work?**

All audit work will be carried out by either Mark Mulberry or Mike Platten.

#### **How long will an audit take?**

This is dependent on the scale and complexity of your councils accounts. We aim to conduct the majority of the work at the interim audit, so that at the year-end our work is focussed on the annual governance & accountability return and the financials being presented to the external auditor. As a rule of thumb we generally allow four hours for an interim audit and two hours for a final audit.

At Hailsham Town Council we estimate that the interim audit(s) will take 4 hours and the final audit 2 hours

#### **Engagement Letter**

The 2018/19 engagement letter has already been issued electronically via our Openspace secure server. This letter sets out the basis of our professional engagement and is required under the ethical guidelines of The Association of Chartered Certified Accountants. The contents of the letter describe our respective responsibilities and key deadlines. Please contact us if the contents of this letter are not in accordance with your understanding of our terms of appointment or you do not have an engagement letter for the 2018/19 council year.

If you have not done so already, please can I remind you to logon to your Openspace account to electronically sign your engagement letter. [www.irisopenspace.co.uk](http://www.irisopenspace.co.uk). By electronically signing the engagement letter, you are agreeing that we can start work immediately and that you agree with our terms. Please note we cannot start work until the engagement letter has been approved.

#### **Fees & Services**

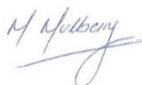
We base our charges on hourly rates which are currently £60per hour for the 2018/19 council year and £0.45p per mile for travel expenditure. All our fees are charges are subject to VAT at the prevailing rate.

#### **Your right to complain**

If you feel unhappy at any time about the service that we provide to you or the amount that we charge, I hope that you will first raise your concerns with me. Whether or not you wish to do this, we operate a formal complaints procedure, which you have the right to use at any time.

If you require any further information, have any queries, please do not hesitate to contact me.

Kind regards  
Yours sincerely



**Mark Mulberry**

## **Interim Visits - Please ensure the following documents are available**

### **On Site Visit**

- Financial Regulations & Standing Orders, together with minute reference detailing review and acceptance by council. (NB these should also be on your website)
- Evidence that declarations and acceptance of office forms have been signed.
- Bank reconciliations for all accounts (These must be carried out regularly and reported to council – ideally the face of both the bank statement and the reconciliation must be signed and this activity recorded in the minutes)
- Risk assessment; together with minute reference detailing review and acceptance by council.
- Fixed Asset Register – showing additions and deletions since 31-03-18. Please note fixed assets can only be stated at original cost or proxy cost – never valuation.
- Copy of signed 2017/18 annual Return and completion of audit notification from external auditor together with minute reference detailing review and acceptance by council.
- Evidence that both internal & external audit recommendations from the previous year's audits have been reported to council
- Remittance advice or other documentary evidence to support precept & other significant receipts
- Copy of payments lists as presented to council, together with audit trail to invoices and subsequent physical payment. (Payment lists must be taken to council for approval on a regular basis and the minutes should contain sufficient information to show beyond reasonable doubt what and when council is approving)
- Cheque book stubs
- Signed minutes from full council for the period April to date, (Minutes should be initialled or signed on each page)
- Income & Expenditure accounts as reported to council
- Actual versus budget reports
- VAT records and details of last claim and associated remittance advice from HMRC
- Payroll records



## Specified Location

- Financial Regulations & Standing Orders, together with minute reference detailing review and acceptance by council. (NB these should also be on your website)
- Evidence that declarations and acceptance of office forms have been signed.
- Bank reconciliations for all accounts (These must be carried out regularly and reported to council – ideally the face of both the bank statement and the reconciliation must be signed and this activity recorded in the minutes)
- Risk assessment; together with minute reference detailing review and acceptance by council.
- Fixed Asset Register – showing additions and deletions since 31-03-18. Please note fixed assets can only be stated at original cost or proxy cost – never valuation.
- Copy of signed 2017/18 annual Return and completion of audit notification from external auditor together with minute reference detailing review and acceptance by council.
- Evidence that both internal & external audit recommendations from the previous year's audits have been reported to council
- Remittance advice or other documentary evidence to support precept & other significant receipts
- Copy of payments lists as presented to council, together with audit trail to invoices and subsequent physical payment. (Payment lists must be taken to council for approval on a regular basis and the minutes should contain sufficient information to show beyond reasonable doubt what and when council is approving)
- Cheque book stubs
- Signed minutes from full council for the period April to date, (Minutes should be initialled or signed on each page)
- Income & Expenditure accounts as reported to council
- Actual versus budget reports
- VAT records and details of last claim and associated remittance advice from HMRC
- Payroll records

## **Remote Access Visit**

### **Items to be on website**

- Up to date Financial Regulations & Standing Orders
- Risk assessment policy;
- Copy of signed annual Return and completion of audit notification from external auditor
- Minutes & agendas & meeting papers for the period 1<sup>st</sup> April 2018 to date
- Fixed Asset Register
- List of payments authorised by council – if not part of minutes and agendas
- All items of expenditure above £100 since 1<sup>st</sup> April 2018
- List of councillor or member responsibilities

### **Items to send via email**

- Copy of the latest actual versus budget reporting
- Date and minute ref of council reviewing and adopting financial regulations and standing orders
- Date and minute ref of council reviewing and accepting 2017/18 annual return and completion of audit notification from external auditor
- Date and minute ref of council reviewing and accepting 2017/18 internal audit report
- Copy of the latest bank reconciliations for all accounts, together with minute reference of council accepting these.

### Section 3 – External Auditor Report and Certificate 2017/18

In respect of **Hailsham Town Council (ES0044)**

#### 1 Respective responsibilities of the body and the auditor

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2018; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

Our responsibility is to review Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with guidance issued by the National Audit Office (NAO) on behalf of the Comptroller and Auditor General (see note below). Our work **does not** constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and **does not** provide the same level of assurance that such an audit would do.

#### 2 External auditor report 2017/18

On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

#### 3 External auditor certificate 2017/18

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2018

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

SIGNATURE *PKF Littlejohn LLP*

Date

16/08/2018

\* Note: the NAO issued guidance applicable to external auditors' work on limited assurance reviews for 2017/18 in Auditor Guidance Note AGN/02. The AGN is available from the NAO website ([www.nao.org.uk](http://www.nao.org.uk))