



## NOTICE OF MEETING

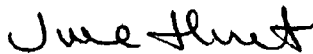
### AND SUMMONS TO ATTEND

The meeting of Sprowston Town Council  
will be held in the St. Quintin Room, at Sprowston Diamond Centre, School Lane  
Sprowston on Wednesday 20 December 2017 at 7.30pm

### AGENDA

Item No.

1. To receive declarations of interest.
2. To receive apologies for absence (proforma enclosed).
3. To confirm the minutes of the Council's meeting held on 28 November 2017. Pages 1 - 5
4. To receive any Police Liaison Officers Report.
5. James Alflatt, Bidwells and Robert Eburne, Hopkins Homes - phase 2 residential development - land at White House Farm (Plan attached) Page 6
6. To receive correspondence & agree action/response arising from the minutes.
7. To receive any written/verbal reports from Sprowston County and District Councillors. Page 7
8. To adjourn the meeting to allow members of the public & Councillors with prejudicial interests to speak<sup>1</sup>.
9. Report of the Town Clerk:- Pages 8 - 17
  - 1.1 Cottage Plantation
  - 4.2 Caretaker / Cleaner
10. Adjourn the meeting for a short break.
11. To consider planning applications to 20 December 2017. Page 18
12. To review fees and charges for 2018/19:
  - (a) Cemetery and Memorial Charges Pages 19 - 20
  - (b) Sports Hire Fees Page 21
  - (c) Facility Hire Fees Page 22
  - (d) Allotment Rents and Water Charges (Current Fees - Rent £35.00 /Water £5.00)
13. To consider the draft revenue and capital expenditure programme for 2018/19 (loan schedule attached for information). Pages 23 - 31
14. To set the Precept for 2018/19.
15. Internal Audit Report 2017 - 2018 (Interim) Pages 32 - 41
16. To receive any written/verbal reports from the Council's Working Groups. (written reports from Mrs J Leggett and Mr B Woolner) Pages 42 - 44
17. To receive any written and verbal reports from Members representing the Council on or at outside organisations. (proforma enclosed)
18. To confirm the payment of accounts to 20 December 2017. Pages 45 - 47
19. To receive the schedule of credit card payments. Page 48



**June Hunt  
Town Clerk**

**15 December 2017**

Council Office, Sprowston Diamond Centre, Sprowston, Norwich, NR7 8TR  
Tel: 0845 004 6227 or (01603 408063) . Fax: (01603) 418113 . Email: townclerk@sprowston-tc.gov.uk

**Footnote:**

*<sup>1</sup> Members have a statutory legal duty under the Local Government Act 2000, to declare any personal or prejudicial interest they have in items contained in the above agenda. Failure to do so may result in the individual Councillor being reported to the Standards Board for England.*

*Planning Applications listed above are those in the office at the time of publication of the Agenda. The Council may consider others received up to the date of the meeting if appropriate. Plans may be viewed in the Council office during office hours, and are available from 7 pm on the date of the meeting. Alternatively, to view on line please go to [www.broadland.gov.uk](http://www.broadland.gov.uk) and follow the links through to planning.*

*It should be noted that Councillors Mr Knowles, Mr Moncur (Chairman) and Mr Ward will or could be making comments on the planning applications at this meeting as a non-statutory consultee on behalf of the Town Council. However, as all three Councillors are on the Planning Committee of Broadland District Council they would like it made clear that their views could change at those meetings when more information could lead them to a differing view than that expressed at this meeting. To this end they will be abstaining from voting on planning matters, apart from in the case of a tied vote when the Chairman will make the casting vote.*

*This Meeting is open to the Public and the Press. Copies of this Agenda and Draft Minutes referred to above are available from the Council Office. Signed copies of the Minutes may also be downloaded from the Council's website [www.sprowston-tc.gov.uk](http://www.sprowston-tc.gov.uk) (go to Agenda and Minutes page). They are available (unless marked confidential) for public inspection at the Council Offices during public opening hours.*

*In the interests of openness and transparency, Councillors and members of the public are reminded that the law permits any person to film, record, photograph or use social media in order to report on the proceedings of a meeting of the Council. The Council request that anyone wishing to record the meeting lets the Council know beforehand so appropriate arrangements can be made to facilitate the recording.*

## COUNCIL MEETING – 28 NOVEMBER 2017

At the meeting of the Sprowston Town Council held at Sprowston Diamond Centre, School Lane, Sprowston on Tuesday 28 November 2017, the following Members were present:-

Mr I Moncur – Chairman

Mr W F Couzens - Mr T Landamore  
Mrs S L England - Mrs B J Lashley  
Mr R A Fowkes - Mr K Lashley  
Mr R J Knowles - Mrs J Leggett  
Ms G Landamore - Mr B Osborne

Mr J M Ward

In attendance

Mrs J Hunt - Town Clerk and Responsible  
Financial Officer  
Mrs E Elliot - Committee Officer

1 member of the public was present

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### **17/289. DECLARATIONS OF DISCLOSABLE PECUNIARY AND OTHER INTERESTS**

| Member        | Minute No & Heading                         | Nature of Interest   |
|---------------|---|--|
| Mrs J Leggett | 17/293 - Sprowston Youth Engagement Project | Chairman of the Youth Advisory Board, Broadland District Council |

### **17/290. APOLOGIES FOR ABSENCE**

Written apologies for absence were received and accepted by the Council from Mr J H Mallen and Mrs J Poynter.

### **17/291. MINUTES**

The Minutes of the Council meeting held on 7 November 2017, having previously been circulated to all Members were confirmed and signed by the Chairman of the Council.

### **17/292. POLICE LIAISON OFFICER'S REPORT**

Members noted the Police Newsletter for November 2017.

### **17/293. SPROWSTON YOUTH ENGAGEMENT PROJECT (SYEP)**

Apologies were received on behalf of Reverend Canon Simon Stokes who was unable to attend the meeting.

Keith Hider, treasurer gave a presentation on the income and expenditure of SYEP and three year business plan.

Clair Lincoln gave a detailed presentation on the services offered by SYEP; the benefit to those young people using their facilities; areas SYEP were focussing on and future projects they would like to be involved with to which she hoped the Council would be able to offer funding towards.

#### **17/294. COUNTY COUNCILLOR BUDGET**

Having considered the report of the Town Clerk and following debate Mr J M Ward proposed, seconded by Mr I Moncur to purchase a Speed Indicator Device with Slow Down, (SAM2) to be funded from Mr J M Ward's County Councillor's budget. On being put to the vote the motion was **CARRIED**.

#### **17/295. COUNCIL MEETING 13 DECEMBER 2017**

Further to Minute 17/012, the Town Clerk requested cancellation of the Councils meeting to be held 13 December 2017 as Members could not complete the 2018/19 budget and set the precept without the tax base housing figures which were not yet available from Broadland District Council.

#### **17/296. PLANNING APPLICATION 2017/1610**

Further to Minute 17/273, Mr W F Couzens asked if the issue with the cut-off date for a call-in when an extension had been requested had been raised with Broadland District Council.

Mr I Moncur reported that a review of the call-in procedure was due to take place on 29 December 2017.

#### **17/297. CHURCH LANE - ROAD MARKINGS**

Further to Minute 17/274, the Town Clerk reported that she had contacted Chris Mayes, Highway Engineer Norfolk County Council, who had advised that he would investigate refreshment of road markings at the mini roundabout on Church Lane.

In terms of any further measures, there were no plans at present for any further local changes to limits etc. It was unlikely traffic management schemes would be considered until the full effects of the NDR on local traffic had been assessed during 2018.

#### **17/298. NORFOLK ASSOCIATION OF LOCAL COUNCILS (NALC)**

In response to a question regarding the fee for NALC membership the Town Clerk confirmed that the Town Council had paid £1,512.54 for membership for 2017/18.

#### **17/299. REPORTS FROM COUNTY AND DISTRICT COUNCILLORS**

A written report was received from Mr J M Ward.

Mr Ward also verbally reported:

- (1) 15 new full-time fire fighters had been taken on this month which will help fill the gaps caused by the current 56 retained firefighter vacancies across Norfolk. Retained Firefighters earned on average £7,000 per annum. More information was available at [www.norfolkfireservice.gov.uk/nfrs/becoming-a-retained-firefighter](http://www.norfolkfireservice.gov.uk/nfrs/becoming-a-retained-firefighter)
- (2) 520 pocket size computers had been donated to Norfolk's library service so children can improve their digital skills. They can be borrowed free with a library card and have full instructions.
- (3) Norwich Castle had added 5 gold Things which can be adopted under the "Keep Giving Campaign". They are a decorated dog tile £500; manuscript

## **17/299. REPORTS FROM COUNTY AND DISTRICT COUNCILLORS (CONTINUED)**

£500; cannon £750; sword £500 and 1500's shoe £500. Full details at:  
[www.adoptanobject.co.uk](http://www.adoptanobject.co.uk)

- (4) with 26 children injured everyday on Norfolk's roads educating young people about road safety remained a Council priority. A new hard hitting drama "Driven to Distraction" will be shown to 13 - 14 year olds at schools in the area. The media launch will take place at Sprowston High School on 6<sup>th</sup> December.

Referring to Mr Ward's written report Mrs B J Lashley asked if the Social Workers referred to were fully qualified, to which Mr Ward confirmed they were.

## **17/300. RESIDENT'S QUESTIONS**

On the motion of Mr I Moncur, seconded by Mr K Lashley it was **RESOLVED** that the meeting be adjourned to receive residents' questions on matters concerning the town. Residents were reminded that their questions should be addressed to the Chairman who would, assisted by the Town Clerk, reply.

Mr P Norton of Edwards Road, Sprowston presented his objection to planning application 2017/2019 at 1, Rushmore Road on the grounds that he felt it was an over development of the site particularly as it had previously been sub-divided, the site was smaller than others in the area which were currently being built on, it would overlook neighbouring properties and parking and safety issues.

The meeting was reconvened.

## **17/301. REPORT OF THE TOWN CLERK**

### **COMMUNITY BUILDINGS, ALLOTMENTS, PARKS AND OPEN SPACES**

- 1.1 No matters were reported**

### **CEMETERY**

- 2.1 No matters were reported**

### **STREET LIGHTING**

- 3.1 No matters were reported**

### **CENTRAL ADMINISTRATION AND PERSONNEL**

- 4.1 Elcons Employment Law Consultants Ltd**

**RESOLVED** to accept the policy summary supplied by Elcons Employment Law Consultants for a three year contract, commencing November 2017 until 2020, at a yearly fee of £1,800 plus VAT per year.

### **PLANNING AND TRANSPORTATION**

- 5.1 Speed Indicator Device with Slow Down (SAM2)**

This item was discussed under Minute 17/294.

- 5.2 Norfolk County Council - Blue Boar Lane Bus Only Access to New Development and Shared Footway/Cycleway - Section 278 Highways Works**

## **17/301. REPORT OF THE TOWN CLERK (CONTINUED)**

Members expressed concerns with regards to what triggered the implementation of the bus gate, the location of bus stops, style of bus

shelters to be provided and who would pay for them, type of gate to be constructed and if there was sufficient width in the area highlighted in yellow on the map for dual cycle and pedestrian use.

The Town Clerk advised that she had already been approached by developers as to the type of bus shelters the Council would prefer.

Mr I Moncur agreed to establish what triggered the installation of the bus gate and type of gate to be installed.

### **ENCLOSURES**

#### **6.1 Broadland District Council Parish Pages Winter 2017**

## **17/302. MEETING ADJOURNMENT**

Due to the early hour the Chairman moved to the next item on the Agenda.

## **17/303. PLANNING**

The Town Clerk reported that observations had been requested by the District Council's Head of Planning on applications received since the last meeting.

Having considered each application and the accompanying plans the Council

### **RESOLVED**

(a) to raise no objection to the following planning applications:

2017/1576 - first floor side extension & single storey rear extension at 54A, School Lane

2017/1963 - single storey rear extension, hip to gable end and rear dormer at 16, Thornham Road.

(b) to raise no objection to planning application 2017/1940 - single storey side extension at 28, Archer Close but request a boundary condition be placed on the approval to limit any form of wall or fencing in this open plan area and to restrict any future applications to increase the property to a two storey dwelling.

(c) to oppose the granting of planning application 2017/1961 - sub-division of plot & erection of 2 detached dwellings & new access at Grange Cottage, Salhouse Road on the grounds that it is a form of backland development and the proposed development will put pressure on the trees and is too close to the treeline.

(d) to raise no objection to planning application 2017/1985 - single storey rear extension, hip to gable end & rear dormer at 12, Thornham Road subject to the full length windows being changed to a standard window to prevent overlooking of neighbouring properties.

(e) to oppose the granting of planning application 2017/2019 - demolition of existing lean-to garage and erection of detached house to side and detached double garage to rear at 1, Rushmore Road on the grounds that it is an over

**17/303. PLANNING (CONTINUED)**

development of the site, an inappropriate form of development on a small plot and would create another vehicular entrance on a busy corner.

**17/304. REPORTS FROM COUNCIL'S COMMITTEES AND WORKING GROUPS**

No written reports were received.

**17/305. REPORTS FROM MEMBERS REPRESENTING THE COUNCIL ON OUTSIDE ORGANISATIONS**

Mr K Lashley circulated a report on his attendance at the Norfolk Association of Local Council's Annual General meeting and suggested the Council purchase a book of condolences.

**17/306. PAYMENT OF ACCOUNTS**

The Town Clerk and Responsible Financial Officer presented the schedule of accounts and supplementary accounts to 28 November 2017 totalling £160,465.77 and £1,243.79 and answered Members' questions arising therefrom.

On the motion of Mr I Moncur, seconded by Mr K Lashley it was

**RESOLVED** that payment of the accounts and supplementary accounts to 28 November 2017 totalling £160,465.77 and £1,243.79 be approved and the schedules authorising payment signed by Mr R A Fowkes and Mr R J Knowles.

**17/307. SCHEDULE OF CREDIT CARD PAYMENTS**

The schedule of credit card payments totalling £100.43 was approved and noted.

**17/308. SCHEDULE OF DIRECT DEBIT PAYMENTS**

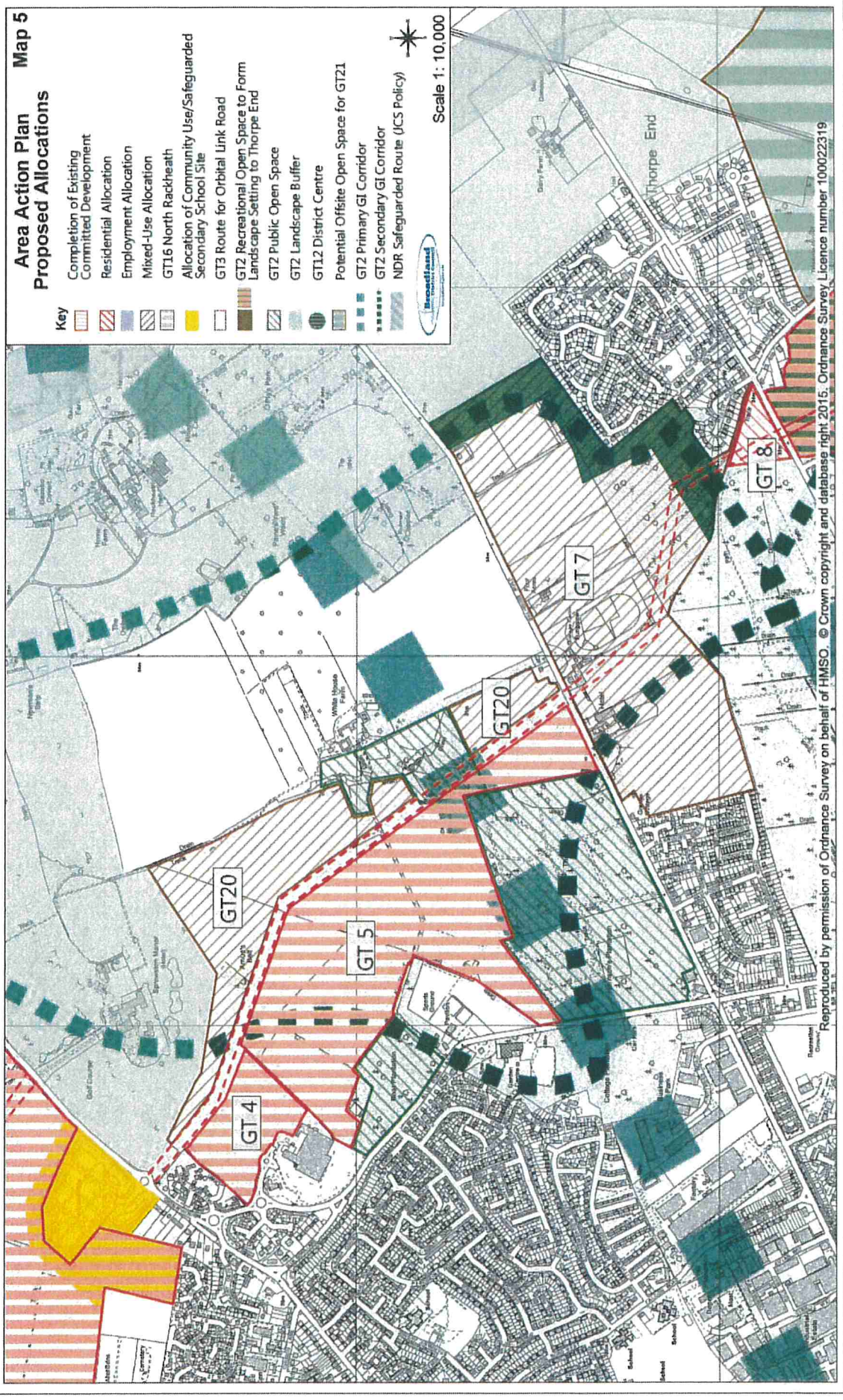
The schedule of direct debit payments totalling £908.13 was approved and noted.

There being no other necessary business the Chairman of the Council thanked Members for their attendance and declared the meeting closed.

**20 December 2017**

\_\_\_\_\_  
**CHAIRMAN**







10<sup>th</sup> December 2017

## **Report from Councillor John Ward**

### **Broadland District Council**

At a meeting of the Cabinet on 5<sup>th</sup> December it was resolved to keep responsibility for footway lights but to introduce part-time lighting for new developments and to scrap the annual inspection. There is currently a shortfall in funding for footway lights and this will be made up by a special charge which will fall heaviest on those with the most street lights eg Hellesdon and Drayton.

The first key development in the collaborative working with South Norfolk District Council is in Planning where Phil Courtier, BDC, becomes Joint Head of Planning for the two authorities. Helen Mellors, SNDC, becomes Joint Development Manager and John Walchester, BDC, becomes Planning Policy Manager.

The Council's Community and Engagement Strategy now focuses on bringing a more collaborative, whole Council approach to community involvement with officers and members united in a co-ordinated way under the banner of 'Community at Heart'. James Dunne is the Manager leading this and he is supported by Natalie Kordeczka-Clarke, the newly appointed Community Projects Officer.

### **Norfolk County Council**

The £13.5m Castle Keep redevelopment is progressing according to plan. The basement is currently closed for survey work and building work will commence in 2019 with completion expected by Easter 2020 when the Keep will be restored to the Royal Palace it once was when opened in 1121 by King Henry 1. There will also be a British Museum Gallery.

The Policy & Resources Committee recommended to Council an increase in the Northern Distributor Road budget of £19.25m to £205m. The Council's external debt is currently £519m and investments total £145m.

Norse Group which is 100% owned by Norfolk County Council continues to trade well. Turnover in the last financial year was £281m with profit of £1.7m. It has 26 joint ventures with local authorities and employs 9650 people.

## COUNCIL MEETING – 20 DECEMBER 2017

### Report of the Town Clerk

#### COMMUNITY BUILDINGS, ALLOTMENTS, PARKS AND OPEN SPACES

##### 1.1 Cottage Plantation

Discussion on the future of Cottage Plantation has taken place between this Council and Broadland District Council revolving around the Council's wish to terminate the current lease entered into with Savills (who manage the Gurney Children's Trust Estate) in 1983. This lease is currently on a rolling contract with a peppercorn rent of around £1 per year. It is Broadland's wish to look to terminate the lease due to the current cost of management for the site which we are unable to meet.

A brief summary of costs for the future of Cottage Plantation could include resurfacing the car park £25,000, or £1,000 for shingle infill, inspection and tree works £30,000 which would be less intensive in future years, ongoing costs for maintenance £3,000 to £4,000.

In theory the lease could be surrendered by Broadland Council and then re-drawn and transferred to the Town Council relatively simply – this is *in principle* not a complicated procedure. There are however complications that may arise as part of this process which are as follows:

1. The Gurney Children's Trust Estate may not agree to a change in the terms of the lease. Currently there is no provision within the lease to make money from any timber extracted. Any profits yielded from forestry activities must be returned to the Gurney Children's Trust Estate. Whilst this may not be a huge concern, it does mean that the woodland (under its current lease) is unable to currently sustain itself.
2. The Gurney Children's Trust Estate may decide to not extend the lease to the Town Council and instead choose to close public access to the site and carry out commercial forestry operations themselves.
3. In light of the current refusal of the application for housing within the woodland at Racecourse Plantation (also owned by the Gurney Trust) the termination of the lease may be seen as an opportunity to submit an opportunistic planning application for housing. Conversely if the application is dismissed by the Planning Inspectorate and goes ahead, the Gurney Children's Trust Estate may also see this as a green light for a similar planning application on a similar site.

The Council is requested to consider the above points and instruct the Town Clerk accordingly. It is to be remembered that a small area of woodland including the current entrance to Cottage Plantation has been secured after the transfer to this Council adjacent to Gurney

Drive. Broadland does appreciate that there is a risk in surrendering the lease, as it stands but feel that they are no longer in a position to effectively manage the site and therefore other options must be explored. Of course, these points are just speculative and it may be that the Trust are more than happy to pass on the lease – at this stage there is simply no indication.

**Recommendation:** to instruct the Town Clerk accordingly.

## **CEMETERY**

**2.1 No matters to report.**

## **STREET LIGHTING**

**3.1 No matters to report.**

## **CENTRAL ADMINISTRATION AND PERSONNEL**

**4.1 Notification of External Auditor Appointment for 2017/18 Financial Year**

Attached, for Members information is an email confirming this Council's external auditor appointment for 2017/18 as PKF Littlejohn LLP. It should be noted that the annual return will now be known as the Annual Governance and Accountability Return to be completed in accordance with "proper practices" as set out in the '*Governance and Accountability for Smaller Authorities in England, a Practitioners' Guide*'.

**4.2 Caretaker / Cleaner**

Further to the two posts currently available for employment with the Council advertising for a Caretaker / Cleaner has proved difficult for several reasons ie the post has unsocial hours, on a rota system including weekends and would appear to be graded lower than comparative other positions with other local Councils.

Members are asked to consider the creation of a progressional scale the same as all other posts with the Council.

This post is classed as unskilled, the same as the first level of groundsmen, both posts having responsibilities that include use of machinery, lone working, liaising with the public and security of buildings. However, the caretaker / cleaner posts have in addition unsociable hours including weekends and evenings.

The post of groundsmen is SCP 16-21 (£17,419 - £20,138) and to attract the right candidate and give a progression each year of contract, the Council is asked to consider introducing the same scales for the Caretaker / Cleaner posts.

The current member of staff fulfilling the post of Caretaker / Cleaner commenced with the Council in October 2016 and should the Council introduce a progressional scale then he would move to SCP 17 (£17,772) immediately and SCP 18 (£18,070) on 1 April 2018.

**Recommendation:** to instruct the Town Clerk accordingly.

## **PLANNING AND TRANSPORTATION**

### **5.1 APP/K2610/D/17/3190339 Appeal against Broadland District Council decision**

An appeal has been made to the Secretary of State against the decision of Broadland District Council to refuse planning permission for alterations and extensions to front, side and rear at 57 Mousehold Lane, Sprowston, NR7 8HL.

This Council's comments will be considered as written representations which have been forwarded by Broadland to the Planning Inspectorate.

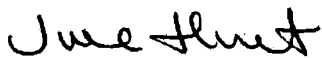
### **5.2 Norfolk County Council Budget Consultation 2018/19**

Attached, is a consultation letter setting out Norfolk County Council's budget setting process at [www.norfolk.gov.uk/budget](http://www.norfolk.gov.uk/budget).

**Option:** to response to the questionnaire on behalf of Sprowston Town Council.

## **ENCLOSURE**

- 6.1.1** Sprowston Senior Citizens Club Newsletter Winter 2017
- 6.1.2** Broadland YAB News Autumn 17



**June Hunt  
Town Clerk**

**From:** Smaller Authorities Audit Appointments <admin@saaa.co.uk>  
**Sent:** 21 November 2017 18:00  
**To:** JHunt  
**Subject:** Notification of external auditor appointments for the 2017-18 financial year

**Notification of external auditor appointments for the 2017/18 financial year**  
**Sprowston**

Dear Chair/Clerk/RFO,

Under powers set out in Regulation 3 of the Local Audit (Smaller Authorities) Regulations 2015, Smaller Authorities Audit Appointments Ltd (SAAA) was appointed by the Secretary of State for Communities and Local Government as "a person specified to appoint local auditors" and as the Sector Led Body (SLB) for smaller authorities. Smaller authorities are those whose gross annual income or expenditure is less than £6.5 million.

Under the Regulations, SAAA is responsible for appointing external auditors to all applicable opted-in smaller authorities, for setting the terms of appointment for limited assurance reviews and for managing the contracts with the appointed audit firms.

During 2016 various communications outlined that smaller authorities would be 'opted-in' to the new central procurement regime managed by SAAA unless they expressly decided to 'opt-out' and correctly followed the various procedures required under statute to appoint their own external auditors.

Your authority is opted-in to the central procurement process and therefore an external auditor has been appointed for your authority for the 5 year period commencing with the financial year 2017/18. The contact details of your appointed external auditor and fee scales are shown in the appendix, and can also be found on our website.

The approach applied to making these appointments was described last year on the SAAA website at <http://www.localaudits.co.uk/appts.html>. The approach follows the established practice of grouping auditor appointments for Town and Parish Councils by county area. Drainage Authorities and other bodies all have the same audit firm appointed. The audit firms all have previous experience of conducting limited assurance reviews for smaller bodies and have dedicated personnel to support communications. SAAA will monitor the performance of the appointed firms in providing limited assurance audit services in terms of quality and compliance with their statutory terms of appointment.

If your authority has any potential conflict of interest relating to the auditor appointment, for instance if a Councillor, or close relation is employed by the appointed auditor, you should advise SAAA immediately.

## **Exempt authorities**

There are various changes to the legislation taking effect from 2017/18, most notably the potential for authorities where the higher of income or expenditure for the year was £25,000 or less, to declare themselves as 'exempt' from a limited assurance review by an external auditor if they meet certain qualifying criteria.

However, all authorities, even if they declare themselves 'exempt', will still need to fully complete and publish an annual return and must still have a named appointed auditor to deal with questions or objections from local electors about the accounts. Opted in authorities have already had an auditor appointed for them by SAAA.

## **The Annual Return**

The Annual Return will now be known as the "Annual Governance and Accountability Return" and will need to be completed in accordance "proper practices" as set out in '*Governance and Accountability for Smaller Authorities in England, a Practitioners' Guide*', and then be published in accordance with the applicable Transparency Codes.

The new, Annual Governance and Accountability Return forms will be sent out by your appointed auditor electronically at the end of the financial year. It is assumed that your authority is willing and able to accept documents electronically by e-mail unless you specifically advise SAAA to the contrary no later than 31 December 2017. The return can either be completed electronically or printed off and completed manually.

Advice and assistance is available from the various sector membership organisations, namely:

National Association of Local Councils and County Associations -  
[www.nalc.gov.uk](http://www.nalc.gov.uk)

Society of Local Council Clerks - [www.slcc.co.uk](http://www.slcc.co.uk)

Association of Drainage Authorities - [www.ada.org.uk](http://www.ada.org.uk)

Yours faithfully,

**Smaller Authorities' Audit Appointments Ltd**

## **Appendix**

**Auditor appointments for smaller authorities for the five financial years from 2017/18 to 2021/22**



On 30 November 2016 SAAA announced the conclusion of its procurement process and the award of limited assurance review contracts for five years to the successful external audit firms. Responsibilities under the new contracts will relate to accounts for the financial year beginning on 1 April 2017. Further details of the specific appointments by County area for opted-in authorities are detailed below.

### Audit appointments by area for 2017-2022

| <b>MAZARS LLP</b>         |   |                                  |
|---------------------------|---|----------------------------------|
| Bedfordshire              | Cleveland and Co.<br>Durham                   | Staffordshire                    |
| <b>MOORE STEPHENS</b>     |   |                                  |
| Oxfordshire               | West Sussex                                   |                                  |
| <b>PKF LITTLEJOHN LLP</b> |   |                                  |
| Avon                      | Hampshire                                     | Northamptonshire                 |
| Berkshire                 | Herefordshire                                 | Northumberland and Tyne and Wear |
| Buckinghamshire           | Hertfordshire                                 | Nottinghamshire                  |
| Cambridgeshire            | Humberside and East Riding of Yorkshire       | Shropshire                       |
| Cheshire                  | Internal Drainage Boards                      | Somerset                         |
| Cornwall                  | Isle of Wight                                 | South Yorkshire                  |
| Cumbria                   | Kent  | Suffolk                          |
| Derbyshire                | Lancashire, Greater Manchester and Merseyside | Surrey                           |
| Devon                     | Leicestershire                                | Warwickshire and West Midlands   |
| Dorset                    | Lincolnshire                                  | West Yorkshire                   |
| East Sussex               | London  | Wiltshire                        |
| Essex                     | Norfolk                                       | Worcestershire                   |
| Gloucestershire           | North Yorkshire                               | Other Scheduled Authorities      |

All auditor appointments are listed by contract (County) area above. Their contact details are shown below.

| <b>APPOINTED AUDITORS CONTACT DETAILS</b>         |  |   |
|---|--|---|
| Mazars LLP<br><br>Salvus House,<br>Ayckley Heads, | Moore Stephens (East Midlands)<br><br>Rutland House,<br>Minerva Business Park, | PKF<br>Littlejohn<br>LLP<br>SBA Team,<br>1 Westferry<br>Circus, |

|  |  |  |
|--|--|--|
| Durham DH1 5TS   | Lynch Wood,<br>Peterborough PE2 6PZ  | Canary Wharf,<br>London E14 4HD                                    |
| <a href="mailto:local.councils@mazars.co.uk">local.councils@mazars.co.uk</a> | <a href="mailto:east.midlands@moorestephens.com">east.midlands@moorestephens.com</a> | <a href="mailto:sba@pkf-littlejohn.com">sba@pkf-littlejohn.com</a> |
| 0191 383 6348  | 01733 397300   | 020 7516 2200  |

## Scales of Fees 2017-18 to 2021-22

The following fees have been determined by SAAA following consultation for the Audit Years 2017-18 to 2021-22.

### Scales of audit fees

Scales of fees for smaller authorities, are based on bands of annual income or expenditure, whichever is the higher. This means that the fees are broadly proportionate to the public funds involved and the ability of each authority to pay.

Table 1 sets out the scales of audit fees for smaller authorities that complete their Annual Returns fully and accurately within the required timescales, and provide the necessary supporting information and any explanations sought.

Authorities with neither income nor expenditure exceeding £200,000 will be subject to basic limited assurance audit review. Authorities with either income or expenditure exceeding £200,000 will be subject to intermediate limited assurance audit review.

**Table1 - Scale of fees for bodies subject to limited assurance review**

| INCOME/EXPENDITURE BAND (£) | FEE FOR LIMITED ASSURANCE REVIEW (£) |
|-----------------------------|--------------------------------------|
| 0 - 25,000                  | 0 (see note)                         |
| 25,001 - 50,000             | 200                                  |
| 50,001 - 100,000            | 300                                  |
| 100,001 - 200,000           | 400                                  |
| 200,001 - 300,000           | 600                                  |
| 300,001 - 400,000           | 800                                  |
| 400,001 - 500,000           | 1,000                                |
| 500,001 - 750,000           | 1,300                                |
| 750,001 - 1,000,000         | 1,600                                |
| 1,000,001 - 2,000,000       | 2,000                                |

|                       |       |
|-----------------------|-------|
| 2,000,001 - 3,000,000 | 2,400 |
| 3,000,001 - 4,000,000 | 2,800 |
| 4,000,001 - 5,000,000 | 3,200 |
| 5,000,001 - 6,500,000 | 3,600 |

**Note:** An authority with neither income nor expenditure exceeding £25,000 that is **not** able to certify that it is an exempt authority as it does not meet the qualifying criteria, or if the authority wishes to have a limited assurance review by the external auditor, then the fee payable will be £200.

### Reminder letters

Where a supplier is required to send a reminder to any authority, the supplier will charge the authority £40 for each reminder.

### Additional work and variations to the scale fees

If an active authority fails either to submit its Annual Return to the supplier for review by 30 September or (if it is an exempt authority) to provide a certificate of exemption, the supplier will consider issuing a public interest report, the cost of which will be payable by the authority pertaining to the fee income band of that authority as in Table 1 (above).

Extra fees may also be charged, subject to SAAA's approval, in other circumstances, for example where auditors have to:

- consider objections to the accounts from local electors, from the point at which the auditor accepts the objection as valid;
- exercise special powers in relation to the review, such as issuing a report in the public interest; or
- undertake any special investigations, such as those arising from disclosures under the Public Interest Disclosure Act 1998.

Extra fees will be calculated and charged according to the work required, subject to the maximum hourly rates set out in Table 2 below.

**Table 2 - Maximum hourly rates for additional work at smaller authorities**

| STAFF GRADE            | MAXIMUM £ PER HOUR |
|------------------------|--------------------|
| Engagement lead        | 355                |
| Senior manager/manager | 215                |
| Senior auditor         | 140                |
| Other staff            | 105                |

8 December 2017

Tel: 0344 800 8020

Dear Colleague

Email: [wendy.thomson@norfolk.gov.uk](mailto:wendy.thomson@norfolk.gov.uk)**Budget Consultation 2018/19**

You will have heard – both through media reporting and from our own publicity on social media, in *Your Norfolk* magazine and elsewhere – that Norfolk County Council is currently consulting on budget savings proposals for 2018/19. I am writing to remind you that there is still time to feed in your views before the consultation closes on 2 January 2018.

Even though we are proposing to increase council tax next year, the amount of money we hope to raise wouldn't be enough to balance our budget. This means we have to make some difficult decisions about how we spend your money.

Since 2011 we have saved £334 million. However, we now need to save a further £125 million by 2021. The Council's Policy and Resources Committee met and reviewed the strategic and financial planning for 2018/19 and agreed a set of six individual savings proposals for public consultation.

You can find out more and have your say by visiting these individual links:

[Your views on our proposal to change the way we work out how much people pay towards the cost of their non-residential care services](#)

[Your views on the future of our children's centre services and libraries](#)

[Your views on reducing how much we spend on non-safety critical highway maintenance](#)

[Your views on reducing the number of roads we grit in winter](#)

[Your views on our proposal to change the construction and demolition waste concession at recycling centres](#)

[Your views on our proposal to review bus services supported by the County Council](#)

[Your views on council tax](#)

You can find out more about our budget setting process at [www.norfolk.gov.uk/budget](http://www.norfolk.gov.uk/budget)

Our consultation closes at **midnight** on **Tuesday 2 January 2018**.

You can respond to the consultation in the following ways:

- Using the online feedback forms on the links listed above
- Emailing us at [haveyoursay@norfolk.gov.uk](mailto:haveyoursay@norfolk.gov.uk)
- Writing to us Freepost Plus RTCL-XSTT-JZSK Norfolk County Council,  
Ground Floor - South Wing, County Hall, Martineau Lane, Norwich NR1 2DH  
(You do not need to add a stamp)

We value the views of town and parish councils and therefore I encourage you to respond.

If you have any questions about the consultation please do not hesitate to get in touch with Christine Mawson, Stakeholder and Consultation Manager,  
Email: [christine.mawson@norfolk.gov.uk](mailto:christine.mawson@norfolk.gov.uk) or telephone 01603 224485.

Yours sincerely



**Wendy Thomson**  
Managing Director

**Sprowston Town Council**  
**PLANNING APPLICATIONS – 20 December 2017**

|   |  |   |
|---|--|---|
| <b>Broadland DC App.No.</b><br>2017/2033  | <b>Applicant</b><br>Sprowston Consortium<br>as location  | <b>Location</b><br>Land south of Salhouse Road, Sprowston             |
| <b>Classification:</b> Minor dwellings<br><b>Type:</b> Full Permission  |  |   |
| <b>Description: Display of 1 No Non Illuminated Temporary 'V' Sign</b>  |  |   |
| <b>Broadland DC App.No.</b><br>2017/2040  | <b>Applicant</b><br>Mr Kevin Bracknell<br>as location    | <b>Location</b><br>2 Park Cottages, Wroxham Road, Sprowston, NR13 6LZ |
| <b>Classification:</b> Minor dwellings<br><b>Type:</b> Full Permission  |  |   |
| <b>Description: Two Storey Side Extension</b>   |  |   |
| <b>Broadland DC App.No.</b><br>2017/2075  | <b>Applicant</b><br>Mr Matthew Cullington<br>as location | <b>Location</b><br>9 Tiercel Avenue, Sprowston, NR7 8JN               |
| <b>Classification:</b> Minor dwellings<br><b>Type:</b> Full Permission  |  |   |
| <b>Description: Single Storey Rear Extension</b>  |  |   |
| <b>Broadland DC App.No.</b><br>2017/2103  | <b>Applicant</b><br>Lidl UK GmbH<br>as location          | <b>Location</b><br>Lidl, Blue Boar Lane, Sprowston, NR7 8UD           |
| <b>Classification:</b> Retail<br><b>Type:</b> Full Permission   |  |   |
| <b>Description: 1 Illuminated 7.5m High Totem Sign, 3 Illuminated Freestanding Billboard Signs, 1 Illuminated Wall Mounted Billboard Sign and 2 Wall Mounted Fascia Signs</b> |  |   |



**SPROWSTON TOWN COUNCIL CEMETERY**  
**CEMETERY FEES 2017/18**

**2018/19 BUDGET SETTING DOCUMENT**

Fees, Payments and Sums Fixed and Settled under Article 15 (1) of the Local Authorities Cemeteries Order 1977 and the Rules and Regulations of Sprowston Cemetery

| <b><u>PART 1 - INTERMENTS</u></b>  | <b>2017/18</b><br><b>£</b> | <b>3%</b><br><b>Inc.</b> | <b>2018/19</b><br><b>£</b> |            |
|--|----------------------------|--------------------------|----------------------------|------------|
| 1 For interment of a body in an earthen grave not exceeding 9 feet by 4 feet of:-  |                            |                          |                            |            |
| (i) the body of a still-born child, or still-born twins (in one coffin) or a child whose age at time of death did not exceed 10 years.   | 206.00                     | 6.18                     | 212.18                     | round down |
| (ii) the body of a person, whose age at time of death exceeded 10 years.   | 645.00                     | 19.35                    | 664.57                     | round down |
| 2 For interment of one body in a walled grave or vault   | 645.00                     | 19.35                    | 664.57                     | round up   |
| 3 For interment of one set of cremated remains, in a casket, in a grave in respect of which the exclusive right of burial has been granted, or within that part of the Cemetery set aside for such remains.  | 162.00                     | 4.86                     | 167.15                     | round down |
| 4 For the strewing of cremated remains in flower bed   | 43.00                      | 1.29                     | 44.03                      | round down |
| 5 For the exhumation of  |                            |                          |                            |            |
| (i) a coffin burial  | 1,613.00                   | 48.39                    | 1,661.41                   | round down |
| (ii) a set of cremated remains   | 377.00                     | 11.31                    | 388.33                     | round down |
| (iii) Remains in a vault or brick grave<br><i>The fees indicated for the above heads of Part 1 include the digging of the grave to a depth not exceeding 6 feet for a standard 15" deep coffin. Where the coffin is not of a standard size, or a casket is used, there will be an additional charge of £100.00 for each additional foot or part thereof as required at the discretion of the Town Clerk.</i> | POA                        | Yes                      | POA                        |            |
| <b><u>PART 2 – EXCLUSIVE RIGHTS OF BURIAL IN EARTHEN GRAVES</u></b>  |                            |                          |                            |            |
| 1 For the exclusive right of burial for the body of a still-born child, or still-born twins (in one coffin) or a child whose age at time of death did not exceed ten years, for a period of 100 years, in a portion of an earthen grave not exceeding 9 feet by 2feet in any part of the Cemetery set aside for children   | 522.00                     | 15.66                    | 537.45                     | round down |
| 2 For the exclusive right of burial for two bodies, for a period of 100 years, in an earthen grave not exceeding 9 feet by 4 feet.   | 1,613.00                   | 48.39                    | 1,661.41                   | round down |
| 3 For the exclusive right of burial for two sets of cremated remains, for a period of 100 years, in any part of the Cemetery set aside for cremated remains  | 807.00                     | 24.21                    | 831.72                     | round up   |

4 For the burial of an additional 2 sets of cremated remains (up to a maximum of 6) in a full sized grave, or up to an additional 2 sets (max) of cremated remains in a cremation plot (not a child's) where the original exclusive right has been fully discharged, and at the discretion of the Town Clerk, for the balance of years of the original exclusive rights.

807.00 24.21 831.72 round up

5 Fee for transfer of ownership of exclusive rights, for the balance of the years of the original exclusive rights.

55.00 1.65 57.06 round down

**PART 3 – WALLED GRAVES AND VAULTS**

1 For the right to construct (and inclusive of the exclusive right of burial), a walled grave or vault not exceeding 9 feet by 4 feet.

2,257.00 67.71 2,324.98 round up

**PART 4 – MONUMENTS, GRAVESTONES AND INSCRIPTIONS**

1 For the right to erect or place on a grave or vault in respect of which the exclusive right of burial has been purchased:-  
headstone with or without base; vase; scroll; book etc., not exceeding

(i) 3 feet wide and

(a) not exceeding 3 feet in height

(b) exceeding that height but not exceeding 5 feet in height

208.00 6.24 214.18 round down

284.00 8.52 293.27 round down

(ii) flat stone / flush markers not exceeding 7 feet by 3 feet.

172.00 5.16 177.15 round down

headstone with or without base; vase; scroll; book etc., not exceeding 3 feet wide with a flat stone / flush markers not exceeding 7 feet by 3

(iii) feet and the headstone:

(a) not exceeding 3 feet in height

(b) exceeding 3 feet but not exceeding 5 feet in height

380.00 11.40 391.33 round down

456.00 13.68 469.39 round down

inscribed vase of metal or stone placed on a grave, with or without a headstone or at a later date as an addition to a grave with a

(iv) headstone

95.00 2.85 98.09 round down

(vi) cremation tablet not exceeding 1 foot 6 inches by 1 foot 3 inches.

95.00 2.85 98.09 round down

(vii) Additional inscription fee / Admin Charge

95.00 2.85 98.09 round down

(viii) Memorial Plaque (Garden of Remembrance) for a period of 25

210.00 6.30 216.18 round down

years (included in cost: engraving of plaque up to 60 characters), £1.20 each additional. Second inscription cost of engraving £75.00.

0 0

## SPROWSTON RECREATION GROUND

### SPORTS HIRE FEES - 2017/2018

# 2018/19 BUDGET SETTING DOCUMENT

Please note all rates are inclusive of VAT at the current standard rate of 20%

|  | 2017/18<br>£ | 3%<br>Inc. | 2018/19<br>£ |            |
|--|--------------|------------|--------------|------------|
| <b><u>BLOCK BOOKING</u></b>                                  |              |            |              |            |
| Bowls - (7 sessions per week - May to September)             | 2788.00      | 83.64      | 2871.64      | round up   |
| - (3 sessions per week - May to September)                   | 1195.00      | 35.85      | 1230.85      | round up   |
| Football - (1 session per week - September to April)         | 1046.00      | 31.38      | 1077.38      | round down |
| (Senior) - (1 session alternate weeks - Sept. to April)      | 523.00       | 15.69      | 538.69       | round up   |
| Football - (1 session per week - Sept. to April)             | 432.00       | 12.96      | 444.96       | round up   |
| (Youth) - (1 session alternate weeks - Sept. to April)       | 217.00       | 6.51       | 223.51       | round up   |
| <b><u>CASUAL</u></b>   |              |            |              |            |
| Bowls - Adults per hour per rink                             | 5.00         | 0.15       | 5.15         | round down |
| Children under 16 accompanied by adults<br>per hour per rink | 3.00         | 0.09       | 3.09         | round down |
| Cricket - All day match                                      | 137.00       | 4.11       | 141.11       | round down |
| - Evening match  | 65.00        | 1.95       | 66.95        | round up   |
| Football - Mid-week and weekend match (Senior)               | 73.00        | 2.19       | 75.19        | round down |
| Mid-week and weekend match (Youth)                           | 38.00        | 1.14       | 39.41        | round down |

# SPROWSTON DIAMOND CENTRE

## HIRE FEES - 2017/2018

### 2018/19 BUDGET SETTING DOCUMENT

Set out below are the hire fees, subject to VAT, for the use of rooms and facilities at Sprowston Diamond Centre with effect from 1st April 2018.

|  | 2017/18            | 3.00%       | 2018/19      |
|--|--------------------|-------------|--------------|
| <b>Burrows meeting room</b>  | <b>Current</b>     | <b>Inc.</b> |              |
| Weekday  | £8.00 per hour     | 0.24        | 8.24         |
| Weekend / Bank Holidays (9.00am – 6.00pm)  | £10.00 per hour    | 0.30        | 10.30        |
| Weekend / Bank Holidays (6.00pm – 11.00pm)   | £45.00 per session | 1.35        | 46.35        |
| <b>Delves meeting room</b>   | <b>Current</b>     |             |              |
| Weekday  | £10.00 per hour    | 0.30        | 10.30        |
| Weekend / Bank Holidays (9.00am – 6.00pm)  | £12.00 per hour    | 0.36        | 12.36        |
| Weekend / Bank Holidays (6.00pm – 11.00pm)   | £55.00 per session | 1.65        | 56.65        |
| <b>St Quintin room</b>   | <b>Current</b>     |             |              |
| Weekday  | £15.00 per hour    | 0.45        | 15.45        |
| Weekend / Bank Holidays (9.00am – 6.00pm)  | £17.00 per hour    | 0.51        | 17.51        |
| Weekend / Bank Holidays (6.00pm – 11.00pm)   | £80.00 per session | 2.40        | 82.40        |
| <b>School Room</b>   | <b>Current</b>     |             |              |
| Weekday  | £18 per hour       | 0.54        | 18.54        |
| Weekend / Bank Holidays (9.00am – 6.00pm)  | £20 per hour       | 0.60        | 20.60        |
| Weekend / Bank Holidays (6.00pm – 11.00pm)   | £95.00 per session | 2.85        | 97.85        |
| Beryl Read Sports Hall Pricing Structure to be decided at a future Council Meeting |                    |             |              |
| <b>Diamond Field Hire</b>  | <b>Current</b>     |             |              |
| Weekday  | £15 per hour       | 0.45        | 15.45        |
| Weekend / Bank Holidays  | £17 per hour       | 0.51        | 17.51        |
| <b>Pavilion Hire</b>   | <b>Current</b>     |             |              |
| Weekday/Weekend/Bank Holidays  | £18 per hour       | 0.45        | 18.45        |
| <b>Photocopying</b>  | <b>Current</b>     |             |              |
| A4 - Black & White   | 10p per copy       |             | 10p per copy |
| A4 - Colour  | 20p per copy       |             | 20p per copy |

## Sprowston Town Council 2018-2019

### Summary Income & Expenditure Budget by Budget Heading

|                                   | <u>2017/18</u><br><u>Budget</u> | <u>2018/19</u><br><u>Budget</u> |
|-----------------------------------|---------------------------------|---------------------------------|
| <b><u>Administration</u></b>      |                                 |                                 |
| Expenditure                       | 181,965                         | 188,650                         |
| Income / Precept                  | 156,382                         | 188,650                         |
| <b><u>Allotments</u></b>          |                                 |                                 |
| Expenditure                       | 9,095                           | 10,600                          |
| Income / Precept                  | 9,089                           | 10,600                          |
| <b><u>Cemetery</u></b>            |                                 |                                 |
| Expenditure                       | 98,900                          | 104,050                         |
| Income / Precept                  | 111,166                         | 104,050                         |
| <b><u>Grants</u></b>              |                                 |                                 |
| Expenditure                       | 3,500                           | 3,500                           |
| Income / Precept                  | 3,500                           | 3,500                           |
| <b><u>Diamond Centre</u></b>      |                                 |                                 |
| Expenditure                       | 1,689,580                       | 234,500                         |
| Income / Precept                  | 224,199                         | 234,500                         |
| <b><u>Parks</u></b>               |                                 |                                 |
| Expenditure                       | 295,775                         | 391,200                         |
| Income / Precept                  | 187,283                         | 221,262                         |
| <b><u>Street Scene</u></b>        |                                 |                                 |
| Expenditure                       | 52,400                          | 264,800                         |
| Income / Precept                  | 51,833                          | 54,800                          |
| <b><u>Totals</u></b>              |                                 |                                 |
| Expenditure                       | <b>2,331,215</b>                | <b>1,197,300</b>                |
| Income                            | <b>153,452</b>                  | <b>194,362</b>                  |
| Precept                           | <b>590,000</b>                  | <b>623,000</b>                  |
| Transfer from Reserves            | <b>1,587,763</b>                | <b>0</b>                        |
| <b><u>Surplus / Shortfall</u></b> | <b><u>0</u></b>                 | <b><u>(379,938)</u></b>         |

**Sprowston Town Council 2018-2019**

**Forward Budget Detail - By Centre**

**Administration**

|  | <u>2017/18</u><br><u>Budget</u> | <u>Actual to</u><br><u>30/11/2017</u> | <u>2018/19</u><br><u>Budget</u> |
|--|---------------------------------|---------------------------------------|---------------------------------|
| <u>Expenditure</u>                                     |                                 |                                       |                                 |
| 6001 Administration - Wages/Salaries                   | 105,055                         | 69,303                                | 110,000                         |
| 6002 Administration - Employers NI                     | 10,960                          | 7,311                                 | 11,600                          |
| 6003 Administration - Superannuation                   | 22,100                          | 14,900                                | 24,200                          |
| 7005 Administration - Building Repairs                 | 0                               | 0                                     | 0                               |
| 7008 Administration - Insurance                        | 8,500                           | 6,313                                 | 8,500                           |
| 7009 Administration - Legal Fees                       | 3,000                           | 3,653                                 | 3,000                           |
| 7010 Administration - Bank Charges & Interest Charges  | 500                             | 253                                   | 500                             |
| 7012 Administration - Audit Fees                       | 3,300                           | 2,820                                 | 4,000                           |
| 7013 Administration - Parish News Letter               | 3,500                           | 733                                   | 2,000                           |
| 7014 Administration - Election Expenses                | 9,000                           | 0                                     | 4,000                           |
| 7015 Administration - Travelling                       | 400                             | 112                                   | 300                             |
| 7016 Administration - Phone/Communications             | 1,000                           | 947                                   | 1,200                           |
| 7017 Administration - IT                               | 9,100                           | 5,539                                 | 9,200                           |
| 7018 Administration - Website                          | 200                             | 220                                   | 300                             |
| 7020 Administration - Postage                          | 300                             | 114                                   | 100                             |
| 7021 Administration - Stationery                       | 900                             | 425                                   | 700                             |
| 7022 Administration - Printing & Photocopying          | 600                             | 500                                   | 600                             |
| 7023 Administration - Office Equipment Purchase/Repair | 300                             | 27                                    | 4,000                           |
| 7024 Administration - Advertising                      | 200                             | 0                                     | 100                             |
| 7025 Administration - Subscriptions                    | 1,000                           | 1,781                                 | 2,500                           |
| 7026 Administration - Publications                     | 50                              | 30                                    | 50                              |
| 7027 Administration - Training                         | 600                             | 98                                    | 300                             |
| 7028 Administration - Health and Safety                | 100                             | 179                                   | 200                             |
| 7029 Administration - Equipment Lease                  | 1,000                           | 884                                   | 1,000                           |
| 7030 Administration - Chairmans Allowance              | 200                             | 99                                    | 200                             |
| 5002 Administration - Sundries and Contingencies       | 100                             | 1                                     | 100                             |
| 8100 Bad Debts   | 0                               | 0                                     | 0                               |
|  | <b>Total Expenditure</b>        | <b>116,242</b>                        | <b>188,650</b>                  |
| <u>Income</u>  |                                 |                                       |                                 |
| 4006 Administration - Bank & Investment Income         | 3,000                           | 4,149                                 | 1,000                           |
| 4018 Administration - S.106 / CIL                      | 0                               | 21,767                                | 17,812                          |
| 4090 Administration - Precept                          | 153,382                         | 153,382                               | 169,838                         |
|  | <b>Total Income</b>             | <b>179,298</b>                        | <b>188,650</b>                  |
|  | <b>Surplus / (Shortfall)</b>    | <b>63,056</b>                         | <b>(0)</b>                      |



**Sprowston Town Council 2018-2019**

**Forward Budget Detail - By Centre**

**Allotments**

|      |   | <b><u>2017/18</u></b> | <b><u>Actual to</u></b> | <b><u>2018/19</u></b> |
|------|---|-----------------------|-------------------------|-----------------------|
|      |   | <b><u>Budget</u></b>  | <b><u>30-11-17</u></b>  | <b><u>Budget</u></b>  |
|      | <b><u>Expenditure</u></b>               |                       |                         |                       |
| 6101 | Allotments - Wages/Salaries             | 5,375                 | 3,675                   | 5,600                 |
| 6102 | Allotments - Employers NI               | 540                   | 289                     | 450                   |
| 6103 | Allotments - Superannuation             | 1,130                 | 743                     | 1,150                 |
| 5101 | Allotments - Vermin Control             | 850                   | 480                     | 800                   |
| 7104 | Allotments - Water                      | 500                   | 325                     | 500                   |
| 7106 | Allotments - General Repairs            | 600                   | 0                       | 2,000                 |
| 5102 | Allotments - Sundries and Contingencies | 100                   | 0                       | 100                   |
|      | <b><u>Total Expenditure</u></b>         | <b><u>9,095</u></b>   | <b><u>5,512</u></b>     | <b><u>10,600</u></b>  |
|      | <b><u>Income</u></b>                    |                       |                         |                       |
| 4101 | Allotments - Allotment Rental           | 3,500                 | 3,600                   | 3,700                 |
| 4018 | Allotments - Water Charges Received     | 300                   | 0                       | 300                   |
| 4091 | Allotments - Precept                    | 5,289                 | 5,289                   | 6,600                 |
|      | <b><u>Total Income</u></b>              | <b><u>9,089</u></b>   | <b><u>8,889</u></b>     | <b><u>10,600</u></b>  |
|      | <b><u>Surplus / (Shortfall)</u></b>     | <b><u>(6)</u></b>     | <b><u>3,377</u></b>     | <b><u>0</u></b>       |

**Sprowston Town Council 2018-2019****Forward Budget Detail - By Centre****Cemetery**

|  | <u>2017/18</u><br><u>Budget</u> | <u>Actual to</u><br><u>30-11-17</u> | <u>2018/19</u><br><u>Budget</u> |
|--|---------------------------------|-------------------------------------|---------------------------------|
| <u>Expenditure</u>                           |                                 |                                     |                                 |
| 6201 Cemetery - Wages/Salaries               | 48,200                          | 33,071                              | 53,200                          |
| 6202 Cemetery - Employers NI                 | 3,900                           | 2,604                               | 4,300                           |
| 6203 Cemetery - Superannuation               | 10,150                          | 6,686                               | 11,000                          |
| 5201 Cemetery - Vermin Control               | 300                             | 0                                   | 0                               |
| 5211 Cemetery - Trees, Shrubs and Plants     | 1,000                           | 0                                   | 1,000                           |
| 5215 Cemetery - Waste Disposal and Skip Hire | 3,000                           | 1,371                               | 3,000                           |
| 5220 Cemetery - Extension Land Works         | 0                               | 0                                   | 0                               |
| 5221 Cemetery - Memorial Wall Expenses       | 1,000                           | 176                                 | 1,000                           |
| 5223 Cemetery - Memorial Safety Repairs      | 250                             | 0                                   | 250                             |
| 7202 Cemetery - Rates                        | 2,700                           | 2,260                               | 2,700                           |
| 7203 Cemetery - Heat and Light               | 200                             | 279                                 | 400                             |
| 7204 Cemetery - Water                        | 100                             | 57                                  | 100                             |
| 7211 Cemetery - Loan Charges                 | 28,000                          | 18,496                              | 27,000                          |
| 5202 Cemetery - Sundries and Contingencies   | 100                             | 960                                 | 100                             |
| <b>Total Expenditure</b>                     | <b>98,900</b>                   | <b>65,960</b>                       | <b>104,050</b>                  |
| <u>Income</u>                                |                                 |                                     |                                 |
| 4203 Cemetery - Exclusive Rights Purchase    | 30,000                          | 51,107                              | 35,000                          |
| 4204 Cemetery - Interment                    | 25,000                          | 25,891                              | 35,000                          |
| 4205 Cemetery - Memorials and Inscriptions   | 20,200                          | 7,095                               | 10,000                          |
| 4092 Cemetery - Precept                      | 35,966                          | 35,966                              | 24,050                          |
| <b>Total Income</b>                          | <b>111,166</b>                  | <b>120,059</b>                      | <b>104,050</b>                  |
| <b>Surplus / (Shortfall)</b>                 | <b>12,266</b>                   | <b>54,099</b>                       | <b>0</b>                        |

**Sprowston Town Council 2018-2019**

**Forward Budget Detail - By Centre**

**Grants**

|      |                                     | <b><u>2017/18</u></b> | <b><u>Actual to</u></b> | <b><u>2018/19</u></b> |
|------|-------------------------------------|-----------------------|-------------------------|-----------------------|
|      |                                     | <b><u>Budget</u></b>  | <b><u>30-11-17</u></b>  | <b><u>Budget</u></b>  |
|      | <b><u>Expenditure</u></b>           |                       |                         |                       |
| 5307 | Grants - Donations                  | 3,500                 | 3,000                   | 3,500                 |
|      | <b><u>Total Expenditure</u></b>     | <b><u>3,500</u></b>   | <b><u>3,000</u></b>     | <b><u>3,500</u></b>   |
|      | <b><u>Income</u></b>                |                       |                         |                       |
| 4307 | Grants - Recycling Credits          | 0                     | 42                      | 0                     |
| 4321 | Grants - Dementia                   | 0                     | 538                     | 0                     |
| 4093 | Grants - Precept                    | 3,500                 | 3,500                   | 3,500                 |
|      | <b><u>Total Income</u></b>          | <b><u>3,500</u></b>   | <b><u>4,080</u></b>     | <b><u>3,500</u></b>   |
|      | <b><u>Surplus / (Shortfall)</u></b> | <b><u>0</u></b>       | <b><u>1,080</u></b>     | <b><u>0</u></b>       |

**Sprowston Town Council 2018-2019**

**Forward Budget Detail - By Centre**

**Sprowston Diamond Centre**

|      |   | <u>2017/18</u><br><u>Budget</u> | <u>Actual to</u><br><u>30-11-17</u> | <u>2018/19</u><br><u>Budget</u> |
|------|---|---------------------------------|-------------------------------------|---------------------------------|
|      | <u>Expenditure</u>                                      |                                 |                                     |                                 |
| 6401 | Diamond Centre - Wages/Salaries                         | 55,000                          | 35,532                              | 57,400                          |
| 6402 | Diamond Centre - Employers NI                           | 3,450                           | 3,057                               | 4,600                           |
| 6403 | Diamond Centre - Superannuation                         | 11,550                          | 3,879                               | 6,300                           |
| 5415 | Diamond Centre - Waste Disposal and Skip Hire           | 650                             | 339                                 | 600                             |
| 5418 | Diamond Centre - Planning Permission / Building Control | 4,000                           | 0                                   | 0                               |
| 5421 | Diamond Centre - Room Hire Expenses                     | 2,000                           | 2,248                               | 3,500                           |
| 5422 | Diamond Centre - Equipment Purchases                    | 0                               | 225                                 | 0                               |
| 5424 | Diamond Centre - Improvements to                        | 15,150                          | 123                                 | 0                               |
| 5425 | Diamond Centre - Phase 4 Development                    | 1,441,680                       | 369,999                             | 0                               |
| 7402 | Diamond Centre - Rates                                  | 8,500                           | 7,340                               | 12,000                          |
| 7403 | Diamond Centre - Heat and Light                         | 7,000                           | 3,399                               | 7,000                           |
| 7404 | Diamond Centre - Water                                  | 1,500                           | 975                                 | 2,000                           |
| 7405 | Diamond Centre - Building Repairs                       | 3,000                           | 1,392                               | 3,000                           |
| 7406 | Diamond Centre - General Repairs                        | 3,000                           | 1,398                               | 3,000                           |
| 7407 | Diamond Centre - Cleaning and Supplies                  | 3,000                           | 3,484                               | 6,000                           |
| 7408 | Diamond Centre - Equipment                              | 0                               | 142                                 | 0                               |
| 7411 | Diamond Centre - Loan Charges                           | 130,000                         | 128,068                             | 129,000                         |
| 7416 | Diamond Centre - Phone / Communications                 | 0                               | 0                                   | 0                               |
| 5402 | Diamond Centre - Sundries and Contingencies             | 100                             | 167                                 | 100                             |
|      | <b>Total Expenditure</b>                                | <b>1,689,580</b>                | <b>561,767</b>                      | <b>234,500</b>                  |
|      | <u>Income</u>   |                                 |                                     |                                 |
| 4415 | Diamond Centre - Hire of                                | 35,000                          | 36,128                              | 55,000                          |
| 4416 | Diamond Centre - Field Hire                             | 0                               | 68                                  | 0                               |
| 4417 | Diamond Centre - Cinema Receipts                        | 2,000                           | 1,860                               | 2,700                           |
| 4418 | Diamond Centre - Grants Received                        | 0                               | 0                                   | 0                               |
| 4094 | Diamond Centre - Precept                                | 187,199                         | 187,199                             | 176,800                         |
|      | <b>Total Income</b>                                     | <b>224,199</b>                  | <b>225,255</b>                      | <b>234,500</b>                  |
|      | <b>Surplus / (Shortfall)</b>                            | <b>(1,465,381)</b>              | <b>(336,512)</b>                    | <b>0</b>                        |

**Sprowston Town Council 2018-2019**

**Forward Budget Detail - By Centre**

**Parks**

|                    | <u>2017/18</u><br><u>Budget</u> | <u>Actual to</u><br><u>30/11/2017</u> | <u>2018/19</u><br><u>Budget</u> |
|--------------------|---------------------------------|---------------------------------------|---------------------------------|
| <u>Expenditure</u> |                                 |                                       |                                 |
| 6501               | 53,600                          | 36,746                                | 58,800                          |
| 6502               | 4,075                           | 2,893                                 | 4,700                           |
| 6503               | 11,300                          | 7,429                                 | 11,800                          |
| 5508               | 20,000                          | 11,014                                | 20,000                          |
| 5509               | 60,500                          | 81,911                                | 10,000                          |
| 5510               | 2,000                           | 1,424                                 | 2,000                           |
| 5511               | 3,000                           | 275                                   | 5,000                           |
| 5512               | 7,500                           | 5,978                                 | 3,000                           |
| 5513               | 40,000                          | 30,053                                | 10,000                          |
| 5514               | 2,000                           | 128                                   | 2,000                           |
| 5515               | 2,500                           | 689                                   | 2,500                           |
| 5516               | 4,500                           | 984                                   | 1,200                           |
| 5517               | 12,500                          | 1,876                                 | 5,000                           |
| 5518               | 0                               | 100                                   | 1,000                           |
| 5519               | 0                               | 0                                     | 0                               |
| 7501               | 0                               | 0                                     | 0                               |
| 7502               | 6,700                           | 6,739                                 | 7,000                           |
| 7503               | 4,000                           | 2,657                                 | 4,000                           |
| 7504               | 3,000                           | 1,802                                 | 3,000                           |
| 7505               | 26,000                          | 4,900                                 | 17,000                          |
| 7507               | 1,500                           | 1,350                                 | 2,000                           |
| 7511               | 29,000                          | 27,285                                | 28,000                          |
| 7516               | 1,000                           | 33                                    | 100                             |
| 7519               | 1,000                           | 0                                     | 2,000                           |
| 5502               | 100                             | 308                                   | 100                             |
|                    | 0                               | 0                                     | 50,000                          |
|                    | 0                               | 0                                     | 20,000                          |
|                    | 0                               | 0                                     | 80,000                          |
|                    | 0                               | 0                                     | 8,000                           |
|                    | 0                               | 0                                     | 25,000                          |
|                    | 0                               | 0                                     | 3,000                           |
|                    | 0                               | 0                                     | 5,000                           |
|                    | <b>Total Expenditure</b>        | <b>295,775</b>                        | <b>226,574</b>                  |
|                    |                                 |                                       | <b>391,200</b>                  |
| <u>Income</u>      |                                 |                                       |                                 |
| 4508               | 2,900                           | 2,996                                 | 3,000                           |
| 4509               | 202                             | 457                                   | 200                             |
| 4510               | 4,250                           | 3,755                                 | 4,200                           |
| 4511               | 0                               | 0                                     | 0                               |
| 4512               | 500                             | 252                                   | 500                             |
| 4513               | 9,800                           | 10,279                                | 10,400                          |
| 4514               | 0                               | 0                                     | 0                               |
| 4519               | 1,300                           | 45                                    | 50                              |
| 4520               | 15,500                          | 4,111                                 | 15,500                          |
| 4095               | 152,831                         | 152,831                               | 187,412                         |
|                    | <b>Total Income</b>             | <b>187,283</b>                        | <b>174,726</b>                  |
|                    | <b>Surplus / (Shortfall)</b>    | <b>(108,492)</b>                      | <b>(169,938)</b>                |

**Sprowston Town Council 2018-2019**

**Forward Budget Detail - By Centre**

**Street Scene**

|      |   | <b><u>2017/18</u></b> | <b><u>Actual to</u></b> | <b><u>2018/19</u></b>   |
|------|---|-----------------------|-------------------------|-------------------------|
|      |   | <b><u>Budget</u></b>  | <b><u>30-11-17</u></b>  | <b><u>Budget</u></b>    |
|      | <b><u>Expenditure</u></b>                 |                       |                         |                         |
| 5603 | Street Scene - Streetlight Maintenance    | 15,000                | 7,839                   | 15,000                  |
| 5604 | Street Scene - Notice Board and Signs     | 1,000                 | 236                     | 3,500                   |
| 5605 | Street Scene - Dog and Litter Bins        | 5,000                 | 445                     | 3,000                   |
| 5606 | Street Scene - Cleaning Bus Shelters      | 1,300                 | 792                     | 1,200                   |
| 7603 | Street Scene - Heat and Light             | 30,000                | 19,362                  | 32,000                  |
| 7611 | Street Scene - Loan Charges               | 0                     | 0                       | 0                       |
| 5602 | Street Scene - Sundries and Contingencies | 100                   | 0                       | 100                     |
|      | Street Scene - Bus Shelters               | 0                     | 0                       | 10,000                  |
|      | Street Scene - Streetlight Replacements   | 0                     | 0                       | 200,000                 |
|      | <b><u>Total Expenditure</u></b>           | <b><u>52,400</u></b>  | <b><u>28,674</u></b>    | <b><u>264,800</u></b>   |
|      | <b><u>Income</u></b>                      |                       |                         |                         |
| 4096 | Street Scene - Precept                    | 51,833                | 51,833                  | 54,800                  |
|      | <b><u>Total Income</u></b>                | <b><u>51,833</u></b>  | <b><u>51,833</u></b>    | <b><u>54,800</u></b>    |
|      | <b><u>Surplus / (Shortfall)</u></b>       | <b><u>(567)</u></b>   | <b><u>23,159</u></b>    | <b><u>(210,000)</u></b> |



**Sprowston Town Council**

Fixed Loan Repayments (Annuity Basis - combining both interest & principal)

| Loan Number   | Start Date | End Term Date | Scheme                  | Original Loan £ | Interest Rate | Bal o/s at 30.09.2017 £ | Charges + Interest Due £ | Principal Due £ | Bal o/s at 31/03/2018 £ |
|---|------------|---------------|-------------------------|-----------------|---------------|-------------------------|--------------------------|-----------------|-------------------------|
| Annuity Basis - combining both interest & principal |            |               |                         |                 |               |                         |                          |                 |                         |
| 489751  | 21.03.05   | 2030          | Bowls Pavilion & Works  | 100,000.00      | 4.90          | 64,682.56               | 1,584.72                 | 1,905.94        | 62,776.62               |
| 491908  | 28.07.06   | 2021          | Machinery Store         | 65,000.00       | 4.85          | 22,115.85               | 536.31                   | 2,538.26        | 19,577.59               |
| EIP - Equal instalments of principal                |            |               |                         |                 |               |                         |                          |                 |                         |
| 497743  | 03.09.10   | 2035          | Cemetery Extension      | 100,000.00      | 3.46          | 72,000.00               | 1,245.60                 | 2,000.00        | 70,000.00               |
| 498274  | 11.01.11   | 2036          | Cemetery Extension      | 50,000.00       | 4.99          | 37000.00                | 923.15                   | 1,000.00        | 36,000.00               |
| 498275  | 11.01.11   | 2021          | Rec. Grd BMX & Play     | 125,000.00      | 3.53          | 43,750.00               | 772.19                   | 6,250.00        | 37,500.00               |
| 499162  | 01.12.11   | 2031          | Acquisition School Lane | 314,000.00      | 3.31          | 227,650.00              | 3,767.61                 | 7,850.00        | 219,800.00              |
| 499163  | 01.12.11   | 2021          | Renovation School Lane  | 100,000.00      | 2.24          | 45,000.00               | 504.00                   | 5,000.00        | 40,000.00               |
| 502857  | 13.03.14   | 2064          | Cemetery Groundworks (  | 260,000.00      | 4.50          | 241,800.00              | 5,499.00                 | 2,600.00        | 239,200.00              |
| 505463  | 19/10/2016 | 2036          | SDC:Sports Hall         | 1,500,000.00    | 2.26          | 1,439,924.04            | 16,271.14                | 30,548.08       | 1,409,375.96            |

2,134,230.17

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# **Sprowston Town Council**

*Internal Audit Report 2017-18 (Interim)*

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*Stephen Christopher*

*for Auditing Solutions Ltd*

## **Background and Scope**

### **Background**

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control, and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has been appointed to provide this service to Sprowston Town Council.

This report sets out those areas examined during the course of our recent interim visit to the Council for 2017-18, which took place on 5<sup>th</sup> and 6<sup>th</sup> December 2017.

### **Internal Audit Approach**

In commencing our internal audit work for the year, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. We have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas, in order to gain sufficient assurance that the Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

Our programme of cover is designed to provide assurance that the Council's financial systems are robust and are operating in a manner to ensure effective probity of transactions, and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

### **Overall Conclusion**

We have concluded that, on the basis of the programme of work we have undertaken in the year to date, the Council continues to maintain adequate and effective internal control arrangements.

In the sections below we have explained the objectives of each area of our audit, outlining the work we have undertaken to date and the key issues arising. There was only one matter that required a formal recommendation. We ask that Members consider the content of this report and respond in due course to the recommendation as set out in the Action Plan.

This report has been prepared for the sole use of Sprowston Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Auditing Solutions Ltd to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

## Detailed Report

### Maintenance of Accounting Records & Bank Reconciliations

Our objective is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have:

- Checked and agreed the opening balance for 2017-18 in the Sage accounting software with that in the 2016-17 Statement of Accounts and Annual Return;
- Confirmed that the financial ledger remained “in balance” at the time of the interim visit;
- Confirmed that the cost centre and nominal ledger income and expenditure coding structure remains appropriate for purpose;
- Checked and agreed the detail in all of the Sage cashbooks, verifying one sample month’s transactions (May 2017) to relevant bank statements;
- Checked and agreed the detail on the second quarterly bank reconciliation (as at 30 September 2017), confirming that reconciliations continue to be prepared on a regular basis and that there is evidence of independent review; and
- Confirmed that daily back-up of the Sage software is undertaken and that this is being tested on a periodic basis.

#### Conclusion

*We are pleased to report that no issues have been identified in this area to date. We will undertake further work at our final visit, including verification of the accurate disclosure of year-end balances in the Annual Return for the year.*

### Review of Corporate Governance

Our objective is to confirm that the Council has robust corporate governance arrangements in place and that, as far as we may reasonably be expected to ascertain (as we do not attend Council meetings), all meetings are conducted in accordance with the adopted Standing Orders and that no actions of a potentially unlawful nature have been or are being considered for implementation.

We noted the following:

- The Standing Orders and Financial Regulations were reviewed at the Council meeting on 17<sup>th</sup> May 2017 and both re-adopted without amendment;
- At the May 2017 meeting, the Council also re-adopted the General Power of Competence;
- The Council continues to ensure that its strategic aims and objectives are clearly documented, with a wide range of policies and strategic documents in place that are subject to review on a regular cycle. These include, in particular, a five-year business plan, supported by an outline financial plan for the period and a business plan for the Diamond Centre;

- A range of detailed financial procedures documents are in place, and
- We have commenced our review of minutes for the year, examining those for the period to early November 2017. We are pleased to record that we have not identified any issues that may have an adverse effect on the Council's financial stability in the short, medium or longer term or that give us concern that the Council may either be considering, or have taken, decisions that might result in ultra vires expenditure being incurred.

### ***Conclusion***

***On the basis of our review, we are satisfied that the Council continues to adopt a sound approach to its corporate governance responsibilities. We will continue to monitor the approach at the final audit visit, also extending our review of minutes for the remainder of the financial year.***

## **Review of Expenditure**

Our objective is to ensure that:

- Council resources are released in accordance with the approved procedures and budgets;
- Payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available;
- That an official order is raised where relevant: we acknowledge that this will not be necessary for all items of expenditure, which are regularly the subject of contracts (e.g. grounds maintenance) or legal requirements (e.g. non domestic rates);
- Any discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have commenced our review of payment transactions for the year, to check compliance with the above criteria. We selected a sample of all individual payments over £2,500, together with a more random selection of every 40<sup>th</sup> cashbook transaction irrespective of value, for the financial year to date (30<sup>th</sup> November 2017). In all, we examined 40 payments, totalling £719,000, which equates to 87% of non-pay related payments processed.

Two quarterly VAT returns have been submitted during the current financial year: we have checked and agreed the September 2017 recovery claim to the relevant nominal ledger control account balance.

### ***Conclusion***

***We are pleased to report that no issues have been identified in this audit area at present, with all the above criteria met. We will extend our test sample to cover the remainder of the financial year at our final visit.***

## Assessment and Management of Risk

Our objective is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

We noted the following:

- The Council re-approved its overall risk management strategy at the meeting on 17<sup>th</sup> May 2017, with detailed appendices setting out the mitigating controls, together with its health and safety policy
- An updated financial risk assessment for the 2017-18 financial year was approved at the meeting on 7<sup>th</sup> June 2017;
- At the June 2017 meeting, the Health and Safety policy and manual was also updated;
- The grounds staff undertake regular inspections of the playground equipment (normally on a monthly basis). These are reported to the Committee/Administrative Officer, who is responsible for maintaining a record of issues identified and ensuring appropriate action is taken;
- The most recent annual Health and Safety (H&S) audit was carried out by Elcons (the Council's H&S advisor) on 13<sup>th</sup> June 2017. The identified actions were reported to the Council on 19<sup>th</sup> July 2017 and programmed to be undertaken over the next year, and
- The current insurance policy with Zurich Municipal (to March 2018) includes Public Liability cover of £15 million; Employer's Liability of £10 million, Fidelity Guarantee at £500,000 and Business Interruption cover of £30,000, all of which we consider to be appropriate to meet the needs of the Council.

### Conclusion

*We are pleased to report that no issues have arisen which warrant formal comment or recommendation in this area: we will continue to monitor the Council's approach to risk management at future visits.*

## Precept determination and budgetary control

Our objective is to ensure that the Council has appropriate procedures in place to determine its future financial requirements leading to the adoption of an approved budget and formal determination of the amount to be precepted on the District Council and that effective arrangements are in place to monitor budgetary performance throughout the financial year. We also aim to confirm that the Council has identified and retains appropriate reserve funds to meet future spending plans.

Our interim review took place just before the Council was due to give formal consideration to the budgetary and precept requirements for 2018-19, although we noted that some initial discussions had taken place. We will review the process followed at our final audit visit, at which time we will also examine the year-end budget outturn for the current year.

We are pleased to note that the Council continues to receive detailed budget monitoring reports on a quarterly basis during the year and that these include details of the balances of the General Fund and specific earmarked reserves.

The Council is continuing to receive income from the Community Infrastructure Levy (CIL) from housing developments and, in accordance with the agreed approach, this is being allocated to the Diamond Centre re-development project.

### ***Conclusion***

***No issues have arisen from this area of our review to date. As noted above, we will undertake further, more detailed, work at our final visit.***

## **Review of Income**

In this area of review, our objective is to ensure that income due to the Council is identified, invoiced (where applicable), recovered at the appropriate rate and within a reasonable timescale, and also that it is banked promptly in accordance with the Council's Financial Regulations.

The Council receives income from a variety of sources, including hire fees for use of the Diamond Centre, letting of sports facilities, fees from burial and related activities, allotment rentals, bank interest and recoverable VAT.

We noted the following:

- In accordance with the Financial Regulations, the Council continues to review the scales of fees and charges for all its activities annually. The fees and charges for the 2017-18 financial year were approved at the Council meeting on 7<sup>th</sup> December 2016, as part of the budget process;
- We examined all interment records for the period 1<sup>st</sup> July to 31<sup>st</sup> October 2017, checking the application forms, sales ledger invoicing and Sage transactions to ensure that the correct fees had been levied in accordance with the published scales and that monies had been received and banked in an accurate and timely manner, with no issues arising;
- We examined a sample of sales ledger invoices for the various Diamond Centre room bookings and the indoor & outdoor facilities at the Recreation Ground, again also to ensure fees were in accordance with the published scales and were settled in a timely manner, with no matters arising;
- We confirmed that all allotment renewal invoices effective from 1<sup>st</sup> October 2017 were raised on a timely basis. From the Sales Ledger, Aged Debtors report as at 6<sup>th</sup> December 2017, we confirmed that all rental income due had been received;
- From review of the Aged Debtors Report, we also confirmed that, as was the case last year, the total value of outstanding debtor balances of more than one month remains very low, which demonstrates the effectiveness of the Council's debt management arrangements; and

- As noted earlier in this report, we checked and agreed all bank receipts arising in the sample month of May 2017 to relevant cashbooks and bank statements, with no issues arising.

### ***Conclusion***

***On the basis of our audit work, we are pleased to report that the systems for identification and recording of income appear to continue to work effectively: we will undertake any further testing that may be considered necessary, including the update of our year-on-year analysis of income arising across the various activities at our final visit.***

## **Petty Cash and Barclaycard Account**

When completing the 'Annual Internal Audit Report' in the Annual Return, we are required to confirm that there are effective controls over the petty cash account operated by the Council. To meet that objective, we confirm that:

- Any petty cash accounts in operation are managed effectively and that all expenses incurred are appropriately supported by a trade invoice or relevant till receipt;
- Only low value expenditure is incurred from any petty cash account(s) in use;
- Where appropriate, VAT is identified and coded accordingly for periodic recovery from HMRC; and
- The physical cash held is periodically reconciled to the supporting records.

During the course of our interim audit, we reviewed the account and confirmed that it is being managed effectively and that the physical cash held at the date of the audit visit agreed to the underlying accounting records.

The Council continues to make use of a commercial Barclaycard (with a card limit of £4,000), which has largely superseded the use of the petty cash account. The Clerk is the sole holder of the card, which is used for occasional internet purchases, urgent customer catering for Diamond Centre meetings and fuel for the Council's vehicle, with settlement by direct debit in full each month. Details of the transactions on this account continue to be presented to Members for approval in the same manner as all other supplier payments. We reviewed the most recent Barclaycard statement (to 2<sup>nd</sup> November 2017) and confirmed that all payments were supported by receipts and that VAT had been correctly identified for recovery.

### ***Conclusion***

***No issues have been identified in this area of our review at present.***

## **Review of Salaries**

In examining the Council's payroll function, our objective is to confirm that extant employment legislation is being appropriately observed and that the requirements of HM Revenue and Customs (HMRC) as regards the deduction and payment over of income tax and NI contributions are complied with, together with meeting the requirements of the local government pension scheme.



To check compliance with the above criteria, we have:

- Confirmed that the Council reviews and approves pay scales for staff annually, noting that there have been a number of changes to both personnel and hours of employment within the grounds management and cleaner/caretaker teams since the start of the 2017-18 financial year. All staff are on nationally agreed (NJC) pay scales and the Council had resolved to implement the nationally agreed pay awards for 2016-17 and 2017-18 at its meeting on 8<sup>th</sup> June 2016 and
- Undertaken detailed testing of salaries paid, by reference to the November 2017 payroll, which the Town Clerk continues to produce using bespoke Sage software, to confirm that:
  - Gross salaries were paid in accord with the approved SCP pay rates - full and part-time;
  - PAYE tax codes and National Insurance contribution tables were being accurately applied;
  - Pension contributions were being accurately computed in accord with the revised salary bandings for employee contributions;
  - Any additional hours and/or other relevant expenses were supported by appropriate timesheets and approved claim forms;
  - All net pay computations for the month agreed to the payslip details and to the resultant electronic BACS payments made;
  - The current HMRC regulations requiring monthly, electronic payroll submissions (the Real Time Initiative) were being met; and
  - The payroll details are now subject to periodic review by the Council Chairman, as recommended in last year's interim audit report.

### **Conclusion**

*In overall terms the controls over the processing of salaries and wages were found to be adequate and to be operating effectively. The only matter we would highlight relates to the periodic (quarterly) review of payroll details undertaken by the Council Chairman. Whilst we understand that a review was due to be undertaken in September 2017, it has not been evidenced on the payroll file.*

*R1 The periodic review of payroll detail undertaken by the Council Chairman should be evidenced by signing the relevant documents.*

### **Investments and Loans**

Our objectives here are to ensure that the Council is investing "surplus funds", be they held temporarily or on a longer term basis, in appropriate banking and investment institutions; that an appropriate investment policy is in place; that the Council is obtaining the best rate of return on any such investments made; that interest earned is brought to account correctly and appropriately in the accounting records and that any loan repayments due to or payable by the Council are transacted in accordance with the relevant loan agreements.

The Council's Treasury Management (Investment) Policy was adopted in January 2016 and we note that it was formally reviewed and re-adopted in May 2017.

Last year, following the drawdown of a £1.5m loan from the PWLB towards the costs of redevelopment of the Diamond Centre, the Council took the decision to place £1m in a fixed interest deposit account (six months) with Barclays. This was rolled forward for a further six months in April 2017. However, with the redevelopment now well underway, only £500k has been reinvested from October 2017.

We have checked and agreed the instalment repayments of the Council's PWLB loans for the year to date from the relevant bank statements to their third party direct debit settlement advice notes. At our final visit we will verify the accuracy of the disclosure of the year-end PWLB balances in the Annual Return.

### ***Conclusion***

***No issues have arisen in this area at present: we will undertake further work in this area at the final audit visit, including verifying the accurate disclosure of the year-end PWLB balances in the Annual Return.***

## Action plan

9

| <b>Recommendation</b>  | <b>Response</b> |
|--|-----------------|
| Salaries and wages   |                 |
| R1 The periodic review of payroll detail undertaken by the Council Chairman should be evidenced by signing the relevant documents. |                 |

## **Report of meeting to discuss the future of the Sprowston Heritage archives**

Present B Couzens, J Leggett, B Osborne, B Woolner

### **The current situation**

Due to lack of volunteers it is not practicable for Sprowston Heritage Group to continue.

The archives should be saved for the residents and those interested in the history of Sprowston.

The information is held in multiple formats including

1. Data held on a MS Windows XP PC in software package called COMMA, text and photos
2. On multiple disks and drives
3. On paper
4. By members of the Group on their own computer systems
5. The interface to the information is via a wiki web interface
6. Tapestries

### **Next steps**

Bev will:-

1. Collect the data /information in one place with due regard to the possibility of viruses.
2. Bev to retain sole editorial control. However the passwords to the data should be placed in a sealed envelope with the Town Council Staff for use only in an emergency
3. Identify all items which are readable and appropriate to be retained
4. Bev and Bill will Investigate if the Comma software can be updated to run under Windows 7

A further meeting will be held in late January.

## **Report of meeting to discuss the future of the Sprowston Heritage Archives.**

Whilst Judy has kept the meeting report very succinct there seems to be a couple of points that need expansion and clarification, especially if the report is used by a person not present at that meeting. Below are the two main points that need clarification, some facts that the group should be aware of as well as some personal observations.

5. The interface to the information is via a wiki web interface.

This should be expanded to. At present the only publicly accessible information is the small amount within Sprowston Heritage's Internet wiki-based website.

1. **Bev to retain sole editorial control.** However, the passwords to the data should be placed in a sealed envelope with the Town Council Staff for use only in an emergency.

Those at the meeting will of course realise, this statement on editorial control, simply refers to having a single person able to add material and correct the content of our web page. Unfortunately, read by somebody not in the know, would erroneously deduce that Bev had overall control of the website and archive.

Being the prime mover in disbanding Sprowston Heritage, one can well imagine the impression this would give to the ex-members. For my own peace of mind, we must define and state my present role more accurately.

### **Tasks completed.**

1. As requested at the meeting, facilities for present named members to access MediaWiki and edit the website have been withdrawn. They can still logon, but are unable to edit. To save any ill feeling, my log in is also blocked and a new name and password will be assigned. This will emphasise the change of leadership. We need to choose logon names and passwords for myself and the emergency one to be held by the council. Might I suggest we make the nonpersonal such as, SHA1 & SHA2 if possible.
2. The funds held by Sprowston Heritage Trust have now been transferred to Sprowston Town Council consequently Sprowston Heritage Trust no longer exists as a stand-alone entity.

### **Details that need to be on record.**

1. Wiki administrator: Adam Halesworth : [a.halesworth@gmail.com](mailto:a.halesworth@gmail.com) : 07860531631
2. The website is hosted at present by WHCLS : [contact@whcls.co.uk](mailto:contact@whcls.co.uk) : 01603 327747

**Items for the agenda of the January meeting.**

1. The name of the archive. Is a name change required to emphasise the change in status of the archive?
2. Passwords for both the MediaWiki and the archive file.
3. Identifying people with the necessary skills to carry forward cataloguing and presenting the archive files in an accessible form.

Bev Woolner.

**Sprowston Town Council**

**Meeting Date: 20 December 2017**

|                     |                    |   |                 |               |                 |             |
|---------------------|--------------------|---|-----------------|---------------|-----------------|-------------|
| <u>Invoice Date</u> | <u>Invoice No.</u> | DD Health & Safety Supplies Ltd   | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
| 31/05/2362          | 168894             | <u>Details</u><br>6 xSafety Glasses, 6 xGloves, 20 xGrip Gloves                                   | 82.20           | 16.44         | 98.64           | 1470        |
| <u>Invoice Date</u> | <u>Invoice No.</u> | Watson Fuels  | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
| 06/12/2017          | 109762279          | <u>Details</u><br>Uls Gas Oil for Machinery 1000 ltrs   | 525.00          | 26.25         | 551.25          | 1471        |
| 06/12/2017          | 109762278          | Heating Oil 4300 ltrs   | 1,870.50        | 374.10        | 2,244.60        |             |
|                     |                    |   | <b>2,395.50</b> | <b>400.35</b> | <b>2,795.85</b> |             |
| <u>Invoice Date</u> | <u>Invoice No.</u> | Collier Turf Care Ltd   | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
| 27/11/2017          | 134178             | <u>Details</u><br>10 x Fine Turf Fertiliser, 40kg Grass Seed, 4 x Rakes                           | 745.73          | 92.74         | 838.47          | 1472        |
| <u>Invoice Date</u> | <u>Invoice No.</u> | HSS Hire  | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
| 22/12/2017          | 15366722           | <u>Details</u><br>Hire of Pressure Washer and Bowser  | 231.32          | 46.26         | 277.58          | 1473        |
| <u>Invoice Date</u> | <u>Invoice No.</u> | Dazzle  | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
| 28/11/2017          | STC29              | <u>Details</u><br>Bus Shelter Cleaning November 2017  | 99.00           |               | 99.00           | 1474        |
| <u>Invoice Date</u> | <u>Invoice No.</u> | Omnis Construction Limited  | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
|                     |                    | <u>Details</u><br>New Sports Hall & Refurbishment Works   | 172,139.03      | 34,427.81     | 206,566.84      | 1475        |
| <u>Invoice Date</u> | <u>Invoice No.</u> | Moviola Limited   | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
| 04/12/2017          |                    | <u>Details</u><br>Hampstead   | 123.75          | 8.00          | 131.75          | 1476        |
| <u>Invoice Date</u> | <u>Invoice No.</u> | Eyre Group  | <u>Net</u>      | <u>VAT</u>    | <u>Amount</u>   | <u>BACS</u> |
| 30/11/2017          | 992748             | <u>Details</u><br>Replacement Boiler and Hot Water Cylinder<br>Council Offices, Recreation Ground | 7,650.00        | 1,530.00      | 9,180.00        | 1477        |

|                          |                    |   |                   |                  |                   |                |
|--------------------------|--------------------|---|-------------------|------------------|-------------------|----------------|
| <u>Invoice Date</u>      | <u>Invoice No.</u> |   | <u>Net</u>        | <u>VAT</u>       | <u>Amount</u>     | <u>BACS</u>    |
| 28/11/2017               | 534811             | Birketts<br><u>Details</u><br>Professional Charges transfer of Gurney Drive Woodl | 1,060.35          | 207.47           | 1,267.82          | 1478           |
| <u>Invoice Date</u>      | <u>Invoice No.</u> |   | <u>Net</u>        | <u>VAT</u>       | <u>Amount</u>     | <u>BACS</u>    |
| 02/11/2017               | 79806              | Broadland Security Alarms<br><u>Details</u><br>Annual Maintenance Charge CCTV     | 100.00            | 20.00            | 120.00            | 1479           |
| <u>Invoice Date</u>      | <u>Invoice No.</u> |   | <u>Net</u>        | <u>VAT</u>       | <u>Amount</u>     | <u>BACS</u>    |
| 30/11/2017               | 37388              | Bartlett Signs<br><u>Details</u><br>2 x toilet signs Recreation Ground            | 52.00             | 10.40            | 62.40             | 1480           |
| <u>Invoice Date</u>      | <u>Invoice No.</u> |   | <u>Net</u>        | <u>VAT</u>       | <u>Amount</u>     | <u>BACS</u>    |
| 24/11/2017               | 16632              | Amberol Limited<br><u>Details</u><br>Ambere Litter Bin                            | 486.00            | 97.20            | 583.20            | 1481           |
| <u>Invoice Date</u>      | <u>Invoice No.</u> |   | <u>Net</u>        | <u>VAT</u>       | <u>Amount</u>     | <u>BACS</u>    |
| 30/11/2017               | 427025             | Ben Burgess GroundsCare Equipment<br><u>Details</u><br>Stop switch machinery part | 5.00              | 1.00             | 6.00              | 1482           |
| 30/11/2017               | 427026             | Supply and fitting of machinery parts   | 32.11             | 6.42             | 38.53             |                |
|                          |                    |   | <b>37.11</b>      | <b>7.42</b>      | <b>44.53</b>      |                |
| <u>Invoice Date</u>      | <u>Invoice No.</u> |   | <u>Net</u>        | <u>VAT</u>       | <u>Amount</u>     | <u>BACS</u>    |
| 31/10/2017               | 629819             | InTouch Systems<br><u>Details</u><br>Top Credit Telephone Connection              | 33.00             | 6.60             | 39.60             | 1483           |
| 06/11/2017               | 629998             | Wi-Fi Connection  | 50.00             | 10.00            | 60.00             |                |
|                          |                    |   | <b>83.00</b>      | <b>16.60</b>     | <b>99.60</b>      |                |
| <u>Invoice Date</u>      | <u>Invoice No.</u> |   | <u>Net</u>        | <u>VAT</u>       | <u>Amount</u>     | <u>BACS</u>    |
| 11/12/2017               | 1475 2018          | A W Cards & Print<br><u>Details</u><br>36 x Christmas Cards                       | 29.00             |                  | 29.00             | 1484           |
| <b>TOTAL OF INVOICES</b> |                    |   | <b>185,313.99</b> | <b>36,880.69</b> | <b>222,194.68</b> | <b>Trf 302</b> |



|                  |                                     |            |           |                   |         |
|------------------|-------------------------------------|------------|-----------|-------------------|---------|
|                  |                                     |            |           |                   |         |
| <b>Transfer:</b> | STC Drawings a/c to Salaries a/c    | 30,000.00  | -         | 30,000.00         | Trf 303 |
| <b>Transfer:</b> | STC Drawings a/c to Petty Cash a/c  | 50.00      | -         | 50.00             | Trf 304 |
| <b>Transfer:</b> | STC General a/c to STC Drawings a/c | 215,363.99 | 36,880.69 | <u>252,244.68</u> | Trf 302 |

..... Councillor  
 ..... Councillor  
 ..... Town Clerk

**Sprowston Town Council**

**Barclaycard Payments**

**Meeting Date 20th December 2017**

| <u>Date</u> | <u>Net</u>    | <u>VAT</u>   | <u>Amount</u> | <u>DIRECT</u> |
|-------------|---------------|--------------|---------------|---------------|
|             |               |              |               | <u>DEBIT</u>  |
| 12/11/2017  | 12.98         | -            | 12.98         |               |
| 14/11/2017  | 23.00         | -            | 23.00         |               |
| 14/11/2017  | 17.93         | -            | 17.93         |               |
| 15/11/2017  | 4.69          | -            | 4.69          |               |
| 15/11/2017  | 54.81         | -            | 54.81         |               |
| 15/11/2017  | 29.25         | 5.85         | 35.10         |               |
| 28/11/2017  | 71.16         | 14.23        | 85.39         |               |
| 30/11/2017  | 44.97         | 9.00         | 53.97         |               |
|             | <b>258.80</b> | <b>29.08</b> | <b>287.87</b> |               |

Barclaycard

Details

Book Stores

CITB HS&E examination books

Tesco Catering Groceries

Tesco Catering Groceries

Tesco Catering Groceries

John Hutchings Services Carpet Cleaner Attachment

Progress Fuels

Intechra Publishing & Printing Condolence Paper

Total Direct Debits

**Sprowston Town Council**      **Direct Debit Payments**      **Meeting**      **Date 20th December 2017**

|                     |                    |   |            |            |               |
|---------------------|--------------------|---|------------|------------|---------------|
| <u>Invoice Date</u> | <u>Invoice No.</u> | <u>Details</u>  | <u>Net</u> | <u>VAT</u> | <u>Amount</u> |
| 22/11/2017          | 8060339205         | Anglian Water   | 283.89     | -          | 283.89        |
|                     | 8060366579         | Water and Sewerage Charges SDC  | 689.36     |            | 689.36        |
|                     | 8060144322         | Water and Sewerage Charges Recreation Gnd<br>Water and Sewerage Charges Sparhawk Park | 156.54     |            | 156.54        |

|                     |                    |  |              |             |               |
|---------------------|--------------------|--|--------------|-------------|---------------|
| <u>Invoice Date</u> | <u>Invoice No.</u> | <u>Details</u>   | <u>Net</u>   | <u>VAT</u>  | <u>Amount</u> |
| 31/10/2017          | 3979833            | Angel Springs Ltd  | 19.24        | 3.85        | 23.09         |
| 30/11/2017          | 4034031            | Drinking Water Sprowston Diamond Centre Oct<br>Drinking Water Sprowston Diamond Centre Nov | 25.24        | 5.05        | 30.29         |
|                     |                    |  | <b>44.48</b> | <b>8.90</b> | <b>53.38</b>  |

|                     |                    |                                    |               |              |               |
|---------------------|--------------------|------------------------------------|---------------|--------------|---------------|
| <u>Invoice Date</u> | <u>Invoice No.</u> | <u>Details</u>                     | <u>Net</u>    | <u>VAT</u>   | <u>Amount</u> |
| 31/10/2017          | 563745             | Anglia Farmers Limited             | 109.32        | 21.86        | 131.18        |
|                     |                    | Comm-Tech Voice and Data           | 3.29          | 0.66         | 3.95          |
|                     |                    | Vodafone Limited - Council Mobiles | 212.40        | 10.62        | 223.02        |
|                     |                    | Southern Electric                  | 54.63         | 2.73         | 57.36         |
|                     |                    | Southern Electric                  | 45.94         | 2.29         | 48.23         |
|                     |                    | Southern Electric                  | 14.08         | 2.81         | 16.89         |
|                     |                    | Service Fee                        | <b>439.66</b> | <b>40.97</b> | <b>480.63</b> |

|                     |                    |  |            |            |               |
|---------------------|--------------------|--|------------|------------|---------------|
| <u>Invoice Date</u> | <u>Invoice No.</u> | <u>Details</u>                         | <u>Net</u> | <u>VAT</u> | <u>Amount</u> |
| 22/11/2017          | 159928500/17       | Total Gas and Power                    | 307.25     | 61.45      | 368.70        |
| 22/11/2017          | 159928499/17       | Sprowston Diamond Centre               | 6.74       | 0.28       | 7.02          |
| 22/11/2017          |                    | SDC Field Flood Lights<br>Streetlights | 2,501.72   | 500.45     | 3,002.17      |

|                     |                    |  |            |            |               |
|---------------------|--------------------|--|------------|------------|---------------|
| <u>Invoice Date</u> | <u>Invoice No.</u> | <u>Details</u>   | <u>Net</u> | <u>VAT</u> | <u>Amount</u> |
| 31/10/2017          | SIO1097936         | Veolia   | 225.80     | 45.16      | 270.96        |
| 20/11/2017          | SIO1098449         | Waste Skip Collections   | 35.00      | 7.00       | 42.00         |
| 30/11/2017          | SIO1100326         | Waste Skip Collection Digger Track Sparhawk Park<br>Waste Skip Collections | 815.99     | 163.20     | 979.19        |

PHS Group  
Details  
Toilet Tissue

Invoice Date  
05/12/2017

Invoice No.  
65469709

Net  
24.75

VAT  
4.95

Amount  
29.70