EAST PRESTON PARISH COUNCIL

Council Office, 122 Sea Road, East Preston, West Sussex. BN16 1NN

01903 770050 http://eastpreston.arun.gov.uk Email: clerk@eastpreston-pc.gov.uk

AUDIT & GOVERNANCE COMMITTEE

MINUTES: of the Committee Meeting held on Monday 9th March, 2026 at 19:00 at East Preston Infant School, Lashmar Road, East Preston

PRESENT: Councillors Christine Bowman, Lisa Duff, Glyn Mathias (Chairman), Rick McElroy and Steven Wilkinson

ALSO: Clerk to the Council, Simon Cross

ABSENT: Councillors Elizabeth Linton and Steve Toney

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The following abbreviations may appear in these Minutes:

ADC – Arun District Council

WSCC – West Sussex County Council

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The meeting opened at 18:54.

200/26 APOLOGIES AND REASONS FOR ABSENCE

An apology and a reason for absence were received and accepted from Cllrs Linton and Toney (both away).

201/26 PERSONAL AND/OR PREJUDICIAL INTERESTS

No interests were declared.

202/26 PUBLIC QUESTION TIME

No members of the public were present.

203/26 PUBLICATION OF DRAFT MINUTES

The committee NOTED the following report which had been circulated in advance of the meeting:

Draft Minutes

Committee is asked to consider the publication of draft Minutes.

A member of the public has recently questioned the fact the council does not publish its draft Minutes on the website. The council will provide a copy of the draft Minutes to any member of the public on request, with the exception of the Personnel Committee.

We used to publish the draft Minutes on the website but stopped several years ago as to do so doubles the work we do on the website, loosely. Subsequently, we have probably had fewer than ten requests from members of the public for draft Minutes.

In the council's Standing Orders, Section 12 is all about Draft Minutes and is unchanged from the national model Standing Orders. Clause e of Section 12 reads, "**If the Council's gross annual income or expenditure (whichever is higher) does not exceed £25,000, it shall publish draft minutes on a website which is publicly accessible and free of charge not later than one month after the meeting has taken place.**" This is in bold as it is a clause we cannot change. This council's annual income and expenditure both exceed £25,000, so I do not read this clause as mandatorily applying to us. I also think, generally, there is not so long a gap between meetings it is essential to publish the draft Minutes. Angmering and Rustington Parish Council do both publish their draft Minutes though.

That's the first part for discussion. The other point raised by the same member of the public was to question our process of circulating the draft Minutes firstly to the chairman of the meeting and secondly to all councillors. Member of the public was very concerned a councillor could then twist the Minutes and I replied that could be seen as questioning my integrity and Dawn's integrity as Clerk and Assistant Clerk. I said the vast majority of suggested amendments which come back are simply typos, but if a councillor felt I had incorrectly captured something they had said, I would use my judgement to decide whether or not to change the draft Minutes. Very rarely has a councillor made such a request. Dawn did receive a request last year from a member of the public to amend the draft Minutes of a meeting she had clerked. This request was handled in the same way as a councillor's suggestion. At all times, a set of Minutes are only ever controlled by the office.

I am not thinking anything needs to be changed, but think council should discuss these two matters.

Simon Cross – **Clerk to the Council** 4th March 2026

After the Clerk had explained the member of the public's concern is councillors could twist a set of draft Minutes to suit their own purposes, the committee AGREED unanimously they were confident that did not happen and suggesting such was an attack on the integrity of the council's councillors and officers. The committee further AGREED unanimously the council did not need to change its current process for the production and publication of Minutes. Councillors agreed the majority of changes proposed were grammatical or typographical.

There was some discussion around the topic a very small number of residents recently seemed to think the council not agreeing with them equalled the council doing things wrongly.

Cllr Wilkinson suggested the council could make audio recordings of its meetings as then any challenges made to the accuracy of the Minutes could be resolved by listening to the audio recording. He suggested such recordings could be held for five years in case of any Freedom of Information requests relating to that meeting. The Clerk said he understood councils that did record its meetings destroyed those recordings once the Minutes had been agreed and signed. Furthermore, on the very rare occasion where Minutes were challenged, a suitable comment could be included in the Minutes of the next meeting if the challenge was not accepted. Cllr McElroy agreed he was in favour of the council keeping audio recordings of its meetings as those recordings could be used as evidence if an official complaint was ever raised. Cllr Wilkinson referred members to Section 100A of the 1972 Local Government Act.

Not all committee members were convinced of the need for audio recordings but AGREED unanimously to the Clerk asking the council's internal auditor for advice on this matter, particularly retention periods seen at other councils and the use those councils made of the recordings.

204/26 INTERNAL AUDIT SERVICES FROM THE YEAR ENDING 31ST MARCH 2027

The following report was circulated in advance of the meeting:

Internal Audit services from the year ending 31st March 2027

Committee is asked to consider the provision of Internal Audit services from the year ending 31st March 2027.

On 3rd March, council received the following email from Mulberry Local Authority Services:

Dear Clerk/RFO

I am contacting you as our records indicate that your current internal audit contract with Mulberry Local Authority Services Ltd is due to expire at the end of this financial year.

Don't worry - your current contract covers the year-end internal audit work due to take place between April and June, and most of you will already have booked your dates for completing this with your assigned auditor.

As you are no doubt aware, following the CIPFA review of local government finances, there are a number of recommendations currently going through a consultation process. These are likely to require more detailed financial information to be included on the AGAR in future, and subsequently a more robust audit process for both internal and external auditors and securing a sector specialist internal auditor will be more important than ever in the coming years.

We want to offer your council the opportunity to renew your contract with us, and I have attached our quotation for the 2026/27 financial year. As previously, we offer either a one or three-year engagement period, with the hourly rates fixed throughout the chosen term, and are happy to conduct the audits onsite, remotely or as a combination of the two during the year.

The SAPPP Practitioner's Guide (4.11) makes it clear that *'There is no requirement to rotate auditors but the independence of the appointed person or firm should be reviewed every year with regard to; personal independence, financial independence, and professional independence.'*

We have continued to increase our team of internal auditors to meet the needs of our expanding council client base. This enables councils that want to remain with us to benefit from a fresh perspective from a different team member when they feel that would be helpful.

Please ensure that your council considers the internal audit arrangements soon, to ensure that the interim arrangements for 2026/27 can be made in good time, and confirm to me in due course whether you are re-appointing us for one or three years so I can send you the new engagement letter.

If you have any questions about the renewal process, or want to discuss any aspect of the internal audit work, please feel free to contact me.

kind regards

Andy Beams
Director, Mulberry Local Authority Services Ltd

The quotation mentioned in Andy's letter will be circulated electronically to all committee members.

Would this council like to extend its contract with Mulberry Local Authority Services Ltd for a further period of one or three years?

I genuinely believe the company is the most thorough and helpful internal auditor we have had in my time – no disrespect to the others. The company's reports run to several pages longer than those of any other company.

In conversation at this year's interim internal audit, Andy did say if we were to continue with the company beyond this current year, the company itself would likely give us someone other than Andy for a few years. That addresses the point about rotation.

Simon Cross – **Clerk to the Council** 4th March 2026

After a short discussion, the committee AGREED unanimously Mulberry Local Authority Services had been the council's best internal auditor in memory and AGREED unanimously to contract the company for a further three years. The years covered would be the years ending 31st March 2027, 2028 and 2029.

205/26 INSURANCE POLICY

Prior to the meeting, the Clerk had circulated both the current insurance schedule and the insurer's 62-page supporting document. He did not expect the committee to discuss this at this meeting, but to be aware he would like to discuss this all further at the committee's next meeting. The committee AGREED unanimously to this suggestion.

The Clerk also explained he had recently attended a branch meeting of the Society of Local Council Clerks which had received a presentation from the council's insurance broker. Within that presentation was the suggestion all councils should have their buildings independently revalued for rebuild purposes between every three to five years. The committee AGREED unanimously the Finance & General Purposes Committee should be asked to follow up on this.

206/26 MINUTES OF THE MEETING HELD ON 8TH DECEMBER 2025

The draft Minutes had been circulated to all councillors on 15th December, asking for any suggested amendments by 22nd December. None were received.

The committee AGREED the Minutes could be signed as a true record of the meeting held on 8th December. Cllr Mathias duly completed this task.

207/26 UPDATES ON MATTERS ARISING FROM PREVIOUS MEETINGS

The committee NOTED the following report which had been circulated in advance of the meeting:

Updates from previous meetings

Minute 977/25 – Annual Governance and Accountability Return, year ending 31st March 2026 – bank statements are now being signed off by councillors who sign off the council's payments.

Minute 979/25 – Artificial Intelligence (AI) Policy – council adopted the proposed Artificial Intelligence Policy at its meeting on 5th January (Minute 014/26, Resolution 2067). The policy is visible on the Governance page on the council's website.

Simon Cross – **Clerk to the Council** 4th March 2026

Nothing was added.

208/26 URGENT MATTERS FOR INFORMATION ONLY

Nothing was raised.

209/26 MATTERS TO BE DISCUSSED AT THE NEXT MEETING (13TH JULY 2026)

Review of council's insurance policy.

The Meeting closed at 19:19.

Chairman: Cllr Rick McElroy Date: **13th July 2026**

(END)