

Audit & Governance Committee (A&GC), 13th July 2026, Agenda Items 2 and 3

Annual appointment of Chairman and Vice-Chairman

Committee is asked to consider the appointment of a committee Chairman for the council year 2026/27.

Committee is asked to consider the appointment of a committee Vice-Chairman for the council year 2026/27.

On 3rd July, members of the committee were asked to let me know if they wished to stand for either of these posts.

To date, Cllr Mathias has let me know he is willing to stand as chairman again. Cllr McElroy is willing to stand as vice-chairman again.

Committee members can let me know at the beginning of the meeting if they wish to stand for either role, but advance notice helps with paperwork.

Simon Cross – **Clerk to the Council**

7th July 2026

A&GC, 13th July 2026, Agenda Item 7

Internal Audit report for the year ending 31st March 2026

On behalf of the council, committee is asked to consider the year-end audit report the year ending 31st March 2026.

Mulberry Local Authority Services Ltd., in the guise of Andy Beams, carried out its year-end audit for the year ending 31st March 2026 on 18th May. Andy's report was received on 19th May and immediately circulate electronically to all councillors.

At its June meeting, council noted the report and, in particular, the following three paragraphs from Andy's Executive Summary:

“Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procedures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

“We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework.” (Minute 398/26)

Although Mulberry will remain the council's internal auditor at least until the year ending 31st March 2029, Andy believed this would likely be his last audit of East Preston for the foreseeable future as Mulberry, rightly, likes to rotate its auditors and clients.

Simon Cross – **Clerk to the Council**

8th July 2026

A&GC, 13th July 2026, Agenda Items 8a to 8f

Annual Review of council governance documents

On behalf of the council, committee is asked to conduct the annual review of the following documents:

Standing Orders – last updated by the Personnel Committee in April 2025, version 2022.6;

Financial Regulations – last updated by Full Council in April 2025, version 2025 v2; the council's Financial Regulations Schedule was last reviewed in January 2025;

Risk Register – last updated by the Finance & General Purposes Committee in August 2025, version 24;

Fees and charges – last reviewed by this committee in December 2025; nothing has changed since. Most of the items for which we currently charge are at the relevant committee's discretion; for example; parking charges and annual rentals; stallholder fees for Christmas Celebrations and Food & Drink Festival; memorabilia (postcards, I♥EP bags, calendars); *Father Christmas's storytime* and *Funday Sunday* tickets and so on. The other item is photocopying, currently 10p a sheet; if laminated, then 50p a sheet. We can charge for Freedom of Information requests, but that can be set at the time depending upon the size of the request. The Major Events Committee has increased pitch fees for this year's Food & Drink Festival. I do not propose any changes this year.

Code of Conduct – the council's Code of Conduct is almost wholly based upon Arun District Council's Code of Conduct and last adopted this in April 2021. Despite this, last year, our external auditor feels we should be reviewing the Code of Conduct annually. I argued we would only change our Code of Conduct if ADC changed its, but I lost that argument.

Council Plan – Cllr Wilkinson has recently referred the Finance & General Purposes Committee to progress made on reviewing the Council Plan. That committee "agreed unanimously to postpone further work on the current review until the new council year, May 2026, partly to let the council formulate a better idea for how it wanted to use 118 Sea Road" (Minute 900/25).

Back to **Standing Orders**, following the Chairmanship Training on 29th June, I propose Standing Orders 1b, 1c and 1d are crossed through in the council's Standing Orders as in the whole of my time we have never expected a resolution to be proposed or seconded. The clauses will remain in the document but crossed through, in case we wish to reinstate them at any time but actually Standing Order 1v pretty much covers most of the business we present to Full Council.

I have also written text for Standing Order 8b which had been left unwritten. That is as far as I have got today, but please come to the meeting with other suggested amendments if you have any.

Simon Cross – **Clerk to the Council**

8th July 2026

A&GC, 13th July 2026, Agenda Item 9

Insurance

Committee is asked to review the council's insurance schedule.

The council's insurance cover expires at the end of September 2026. I have circulated the current schedule for councillors to read. Now is a good time to ask any questions we may have before renewal.

Simon Cross – **Clerk to the Council**

8th July 2026

A&GC, 13th July 2026, Agenda Item 10

Internal audit for the year ending 31st March 2027

Committee is asked to nominate two members of the committee to sit with the internal auditor during the interim internal audit, to carry out financial spot checks with the internal auditor.

Clause 5.8 of the committee's Terms of Reference state two members of the committee should sit with the internal auditor as above. No date has yet been set, but it will most likely be a Monday in October. I have contacted Anna at Mulberry and may have a better idea of the date by the time of the meeting.

Simon Cross – **Clerk to the Council**

8th July 2026

A&GC, 13th July 2026, Agenda Item 11

Terms of Reference

Committee is asked to review and agree the committee's Terms of Reference for the coming year.

No action this meeting.

The current Terms of Reference, v10, were last updated and re-adopted on 17th July 2023. There is a discrepancy between all committees' Terms of Reference and the council's Standing Orders which I have only discovered this afternoon. I will work out how to handle that and this item will be back on the agenda in due course.

Simon Cross – **Clerk to the Council**

6th July 2026

A&GC, 13th July 2026, Agenda Item 12

Minutes of the meeting held on 9th March 2026

Committee is asked to approve the Minutes of the meeting held on 9th March 2026.

The draft Minutes were circulated to all councillors on 16th March asking for any suggested amendments by 23rd March. None were received.

Simon Cross – **Clerk to the Council**

6th July 2026

A&GC, 13th July 2026, Agenda Item 13

Updates from previous meetings

Minute 203/26 – Publication of draft Minutes – as requested, I asked the council's internal auditor for advice on retention periods for councils' recordings of meetings. Andy replied, "There are more councils now keeping an audio recording of their meetings, mostly to protect against any 'edited' versions being released on social media. Where they do though, as you said, they tend to be destroyed after the minutes have been approved - so roughly a month later. If you do decide to make a recording, how long you keep it is up to you though, as long as it is consistent with the council's document retention scheme."

Minute 205/26 – insurance policy – the Finance & General Purposes Committee did agree to undertake a rebuild valuation of its three buildings and the output will be considered by that committee's next meeting.

Simon Cross – **Clerk to the Council**

8th July 2026