

Annual Internal Audit Report 2017/18

RYE TOWN COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2018.

The internal audit for 2017/18 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	✓		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

08/06/18

Name of person who carried out the internal audit

Angela Alexander

Signature of person who carried out the internal audit



Date

11/06/18

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

2018

PREPARED BY
ANGELA
ALEXANDER

INTERNAL AUDIT RYE TOWN COUNCIL

For the financial year 1st April 2017 to 31st March 2018

The internal audit for the financial year ending 31st March 2018 for Rye Town Council and Rye Heritage Centre was carried out over 2 days-Friday 8th June and Saturday 9th June 2017 at Rye Town Hall, Market Street, Rye and the Heritage Centre, Strand Quay, Rye.

All information and relevant documentation for the audit was provided by Richard Farhall (Town Clerk/Responsible Financial Officer) and Louisa O'Shaughnessy and Jessica Neame (Heritage Centre).

The accounts were prepared in accordance with the Accounts and Audit Regulations 2015 and with guidance from Governance and Accountability in Local Councils Practitioners Guide (update March 2018)

The internal audit was carried out in accordance with Rye Town Council's Internal Audit Plan

Accountancy services have been provided by Gibbons Mannington and Phipps

The external auditors for this financial period are PKF Littlejohn LLP.

The period for the public right to inspect the accounting records is from Wednesday 27th June 2018 until 7th August 2018. The date of announcement is 26th June 2018 and the notice was therefore not on public display when the internal audit was carried out.

Standing Orders and Financial Regulations were last reviewed April 2015.

New Model Standing Orders 2018 are now available and include reference to General Data Protection Regulations

The Annual Governance and Accountability Return (AGAR)

The 2016-17 External auditor report had an 'except for' qualification which stated that:

The Annual Return was not accurately completed before submission for review. Please ensure that amendments are corrected in the prior year comparatives when submitting next years' Annual Return:

Section 2, Box 3 for the current year does not include loan income received of £210,000. Boxes 3 and 7 should read £375,800 and £408,804 respectively.

The figures in the column relating to the end of year figures for 2017 (31.03.17) for boxes 3 and 7 have therefore been RESTATED as follows:

Box 3 Receipts was £165,800 and is now restated to £375,800

(i.e. £165,800 + PWLB loan of £210,000 = £375,800)

Box 7 Balances carried forward was £198,804 and is now restated to £408,804

(i.e. £198,804 + PWLB loan of £210,000 = £408,804)

However, in the 2016/17 Annual Return the PWLB receipt of £210,000 was correctly recorded in Box 10 Total Borrowing.

The AGAR 2017-18 was available for inspection at the time of my visit and all necessary sections had been completed by the Town Clerk/Responsible Financial Officer prior to my arrival.

The Clerk provided an explanation of the differences between Box 7 £106,618 (Balance carried forward) and Box 8 £86,142 (Total cash and investments) in line with Income and Expenditure as follows:

Cash at bank and in hand		£ 86,142 Box 8
Plus stock holding	£33,828	
Debtors/ Pre-payments	£15,215	£ 30,740
		£135,185
Less current liabilities/accrued expenses		£ 28,567
		£106,618 Box 7

The above figures are supported by the Balance sheet of 31st March 2018 which also shows Earmarked Reserves at year end of £76,789 and General Reserves of £29,829. The Clerk has explained that the Members of Rye Town Council are aware that Reserves were depleted due to Town Council expenditure which had not been included in the budget

setting and targets which were not achievable in the Heritage Centre budget setting. Transfers and Virements were made to the budget during the Financial Period in question.

The Clerk had also completed the explanation of variances between corresponding boxes on the AGAR for the year 2016-17 and 2017-18 where the difference was more than 15% as follows:

	31.03.17	31.03.18
Box 1 Balance	£203,11	£408,804
	Due to the £210,000 from the Public Works Loans Board towards the purchase of a residential property in Rye.	
Box 5 Loan	£0	£10,356
	First years PWLB repayment	
Box 6 Payments	£145,161	£420,829
	Purchases within this period not occurring in the previous financial year include – purchase of residential property (£239,440), purchase of amenity land (£12,000), purchase of nursery school freehold (£10,000), Town Hall repairs and renewals (£7,092), new telephone system (£3,366), Heritage Centre additional operating costs (£14,899)	

Rye Town Council will approve the Annual Governance Statement and the Accounting Statements for the financial year 2017-18 at its meeting to be held on June 25th 2018.

The minutes I viewed illustrate the process in place for the approval of the Annual Return and Accounting Statements and for a robust review of Internal Members Control as demonstrated for the approval of the 2016-17 financial statements at the Council meeting held on 26th June 2017 as follows at Minute Number 44. The Internal Audit Report – observations raised had been incorporated into the Statement of Internal Control and the Statement of Internal Control 2017 was received with adopted recommendations. The updated statement of day to day financial controls (19.06.17) was received and noted as were

Risk Assessments 2017. The Internal Auditors Terms of Reference were approved. The consolidated accounts for 2016-17 were approved and the Council Members considered and approved the Annual Governance Statement (Section 1) for 2016-17 followed by a resolution to approve the Annual Accounting Statements (Section 2) for 2016-17.

The Town Council has met its responsibilities in respect of the Rye Relief in Need Charity (Registered Charity Number 1075806) and the Charity Commission Annual Return was submitted on 10.01.18 for the period 01.04.16 to 31.03.17

Budget/Precept Setting

The draft budget for the financial year 2017-18 was considered and approved at a budget setting meeting held on 13TH February 2017. Minute number C14 135. The precept for the 2017-18 period at £128,813.

At the meeting held on 13th November 2017 minute number 88 the draft budgets for 2018-19 were considered. This included the revised 2017-18 and draft 2018-19 Heritage Centre budget with consideration given to the Heritage Centre Managers budget notes where there was a larger than anticipated 2017-18 forecast deficit. The draft 2018-19 Heritage Centre budget provides for a modest surplus and reduces staff costs by decreasing the winter opening times but provides for the Centre to be fully stocked to trade in 2019-20.

The draft 2018-19 Town Hall budget including consideration of the impact that the recent land and property purchases had on general reserves which were forecast to halve by March 2018. The Town Hall budget was approved in principle but final adoption deferred to allow time for further considerations.

The proposed increase on the precept from £128,813 to £152,921 was estimated to result in a Band D increase of 29p per week

The draft Heritage Centre 2018-19 budget was adopted.

The 2018-19 draft budget was re-considered at the meeting held on 4th December 2017 and minute number 97 shows that it was resolved to adopt the budget and movements from earmarked reserves and virements and to set the Precept at £152,910 for 2018-19.

There is regular monitoring of expenditure against the budget and virement made from Reserves as necessary to ensure sufficient funds are available to meet expenditure.

Some savings have been made on the cost of lighting and heating when the contract for supply by EON came up for renewal.

Petty cash procedures

There is no petty cash and very few cash transactions but Rye Town Council operates a £100 float for the purchase of materials and consumables by the Rye Town Steward and there is a voucher/receipt system in place. Cash and cheques are banked regularly.

The Town Clerk and Heritage Centre staff are currently ordering items on behalf of the Town Council and Heritage Centre using their personal payment cards. For the future the Council may wish to consider a 'limited' or pre-paid' card for use by the Clerk and Heritage Centre Manager to save expenditure of their own funds as these can sometimes be quite high when on-line ordering is necessary.

Payroll Control

Gibbons, Mannington and Phipps prepare the Payroll for Rye Town Council Town Hall and Heritage Centre employees Payroll records are up to date and regular payments have been made to HMRC to meet the responsibilities for PAYE and National Insurance.

P60s for all employees were available.

All employees of Rye Town Council are eligible to join the Local Government Pension Scheme and Rye Town Council is enrolled in the East Sussex Local Government Pension Fund. I was able to view the end of year Pension submission on the computer which had been completed by the Clerk.

Members may wish to consider that savings may be made by bringing the payroll 'in-house' and be prepared by a member of staff using HMRC RTI which does not require the purchase of any additional software.

Payment and Income Controls

The Policy, Resources and General Purposes Committee receive and adopt the schedule of authorised payments and statement of income at their meetings along with account balances and the statement of earmarked reserves. They receive and note the budget monitor and receive reports from the Heritage Centre.

There were only 6 cheque stubs that only had 1 initial of a signatory during this period.

Now that the Policy Committee is disbanded Members may wish to consider that a detailed payment and receipts list for the Heritage Centre is provided for all Members at full Council to scrutinise as the newly adopted method of Electronic Payments is limited to viewing by signatories on the bank account only.

Year-end controls and book-keeping

The financial records for Rye Town Council are up to date and in good order and Gibbons Mannington Phipps have prepared end of year accounts which will be reported to the Members of Rye Town Council at their meeting held on June 25th, 2018

Bank Reconciliations

Regular bank reconciliations are carried out and are in line with the bank statements for the Unity Trust Banks Hodge 90 day and Hodge 8-day, National Savings and Investment accounts and I did not find any unexplained entries.

There have been no transactions on the Co-op bank account.

Risk Management

Rye Town Council has insurance in place with Zurich; Policy YLL-2720439413 which was in place for the financial year ending 31st March 2018. Updated schedules have been received.

Motor insurance is in place for a Suzuki Grand Vitara YF02 CVG owned by the Town Council

There is Fidelity Guarantee of £250,000.

Comprehensive risk assessments of the Council's properties and assets are carried out and were updated during May 2017 and reviewed and accepted by Members.

The Town Steward carries out regular inspections of The Skate Park. There are advisory signs on the structure, the equipment is insured by the Council and an annual independent inspection is carried out. Annual Risk Assessments of the Freda Gardham Playing Field are also in place.

The Town Council was granted Borrowing Approval from DCLG of £210,000 for the purchase of 97 South Undercliff with loan payments commencing on 18th April 2017 and a tenancy agreement is in place from 16th October 2017.

The Town Council has appointed an 'In House' Data Protection Officer and is working towards meeting its obligations for the General Data Protection Regulations. There are Privacy Notices in place for councillors, staff and volunteers and a general Privacy notice. Information is available for the Council's data protection and a document retention policy is in place.

Members may wish to consider dedicated Town Council use email addresses for councillors to be put in place from the May 2019 elections to be hosted by the Town Council such as Cllr. XXXXX@ryetowncouncil to ensure that electronic data is processed securely and for example is not sent to shared email accounts. An individual email account could then be remotely wiped were the device used be lost or stolen to prevent loss of data.

Asset Register

I was able to view the Asset Register of 31.03.18 which showed the asset acquisitions of 97 South Undercliffe (April 2017), Ferry Road Nursery Freehold (January 2018) and the land adjoining 7 Wish Ward (May 2017)

There was no disposal of assets

The Total Asset Register value was £1524,339 which corresponds to the entry in Box 9 of the AGAR. The insurance value is £3,822,718

VAT

On-line Vat Returns for the periods:

1st April 2017 to 30 June 2018

1st July 2017 to 30 September 2017

1st October 2017 to 31st December 2017

1st January 2018 to 31st March 2018 have been submitted in good time on a quarterly basis

The VAT records were up to date and VAT appropriately accounted for. The VAT return is prepared using the amalgamation of the income and expenditure from both Rye Town Council and Rye Heritage Centre by the Town Clerk.

HERITAGE CENTRE

Louisa O'Shaughnessy (Heritage Centre Manager) and Jessica Neame provided me with the information for the Internal Audit and have now been involved for the full financial year and several changes have been made during this time.

The Heritage Centre now has an Electronic Payment Policy in place which was approved at the meeting on 12th February 2018 Minute Number 107 which allows the Clerk and general assistant to view account transactions online. Where possible payments are now made by internet banking where payment runs are sent to signatories to view with there being a requirement for 2 signatories to action these payments. Officers are unable to make payments which provides internal member control and a BACS payment report is provided. (Please see recommendation for payment and income control). This has meant a move from Nat West who did not offer the facility for 2 online signatories and Unity Trust is now used for the Electronic payments except where foreign visitor payments are received which is retained at Nat West who offer a better facility for this and payments are periodically transferred to Unity Trust.

The credit card supplier has now been changed resulting in reduced credit card costs.

A newer version of Quick Books is being used online and all invoices raised are now entered as they happen so that they are easier to track and chase. A deposit system for Model booking was introduced and is now under review to streamline and refine.

I was able to view the Day Sheets, Paid Invoices, Raised Invoices, Bank Statements and Bank Reconciliations, Paying in Books, Cheque Book Stubs. There is now a fixed float (rather than the recording of under and overs as previously in the day sheets). The petty cash float has been done away with and the till is now used for any petty cash payments and then reconciled.

The Day Sheets continue to provide an effective record and audit trail for the running of the Heritage Centre

There is a bank reconciliation summary sheet for each month followed by the reconciliation detail and the relevant bank statement on file.

The PCs have been upgraded.

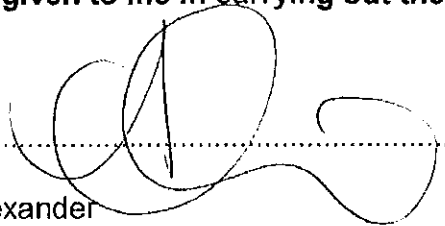
The 50/50 share of takings arrangement continues with the Old Pier Amusements which are situated on the first floor of the Heritage Centre.

The administration and record keeping is of a high standard and an easy to follow system is in place.

Members of staff at the Heritage Centre are keen to ensure that the Town Model is kept in optimum condition as it continues to be the main draw which brings visitors in and then provides an opportunity for a retail sale.

Summary – I am pleased to report to Members of Rye Town Council that I have completed my internal audit of the Town Council's records for 2017-18 and did not find anything major to report in my financial audit. The record keeping is of a high standard and the approach to the management of risks is sound.

I would like to thank the Town Clerk and Heritage Centre Manager and assistant for their help given to me in carrying out the Internal Audit.

Signed..........Date.....18/6/2018.....

RYE TOWN COUNCIL

REVIEW OF INTERNAL CONTROLS (JUNE 2018)

1 **Scope of responsibility**

Rye Town Council (the Council) is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

In discharging this overall responsibility, the Council is also responsible for ensuring that there is a sound system of internal control which facilitates the effective exercise of the Council's functions and which includes arrangement for the management of risk.

2 **The purpose of the system of internal control**

The system of internal control is designed to manage risk to a reasonable level rather than to eliminate all risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness.

The system of internal control is based on an ongoing process, designed to identify and prioritise the risks to the achievement of the Council's policies, aims and objectives; to evaluate the likelihood of those risks being realised and the impact should they be realised; and to manage them efficiently and economically.

3 **The internal control environment**

The key elements of the internal control environment are summarised below:

a) **Policy and decision-making**

The Council has agreed *Standing Orders* which details how its meetings are conducted. Its *Terms of Reference for Council and Committees* sets out the responsibilities of the Council and its committees and the delegation of decision-making.

All decisions must be in line with the Council's overall policies and budget. Any decisions a Committee wishes to take outside of its terms of reference must be referred to the Council as a whole to decide.

A 'call in' procedure allows the Council to review Committee decisions before they are implemented, thus presenting the opportunity for a Committee decision to be reconsidered.

Amended *Standing Orders* – based on the National Association of Local Councils' (NALC) *Model Standing Orders* were adopted on 13 April 2015.

b) **Compliance**

The Council has a duty to ensure that it acts in accordance with the law and various regulations in the performance of its functions. It has developed policies and procedures to ensure that, as far as is possible, all staff understand their responsibilities both to the Council and the public. One key document is the *Financial Regulations*. Amended *Financial Regulations* – based on the National Association of Local Councils' (NALC) *Model Financial Regulations* - were adopted on 13 April 2015.

Other documentation includes corporate policies on a range of topics such as Complaints, Freedom of Information and Data Protection – as well as operational procedures, such as Day-to-Day Financial Controls, Heritage Central Petty cash and the Electronic Payments Policy. The Council keeps relevant staff aware of changes in policy, or new documentation following new legislation, by means of

emails/memos. In addition, the Council's Proper Officer is encouraged to attend training courses organised by the Council's professional body, the Sussex & Surrey Association of Local Councils (SSALC) and the Society of Local Council Clerks.

Formal risk assessments are undertaken annually – normally in April. These are presented to the Council directly and form an integral part of the Council's risk management process.

c) Economic, effective and efficient uses of resources

Economic, effective and efficient use of resources is subject to review through the work of both Internal and External Audit and through informal monitoring of sector 'best practice'.

d) Financial management

Responsibility for ensuring that an effective system of internal financial control is maintained and operated rests with the Responsible Financial Officer (RFO). The systems of internal financial control provide reasonable and not absolute assurance that assets are safeguarded, that transactions are authorised and properly recorded, and that material errors or irregularities are either prevented or would be detected within a timely period. Internal financial control is based on a framework of management information, financial procedure rules and administrative procedures.

In financial matters the Council and its internal auditor are guided primarily by its *Financial Regulations* and *Guidance & Accountability for Smaller Authorities in England (March 2018)* – published by the Joint Panel on Accounting Guidance (JPAG).

The Council's principal financial control is that payments drawn on its bank/deposit accounts must be authorised by any two of (at least) five Members.

The main purposes of the (independent) *Internal Audit* are to review, regularly, whether the systems of financial and other control are both adequate and effective- and, if appropriate, to make recommendations.

There is no requirement for the internal auditor to be professionally qualified but such an individual should be able to demonstrate:

- understanding of basic accounting processes
- understanding of the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
- awareness of risk management issues and
- understanding of accounting requirements of the legal framework and powers of local councils.

On 26 June 2018 the Council re-appointed Angela Alexander, Clerk to Lydd Town Council and Camber Parish Council as its Internal Auditor for 2017-18. Her report to the Council dated 18 June 2018 contained the suggestions/ recommendations/ observations following (incorporated within section 4 – page 3):

- NALC has published new (2018) Model Standing Orders.
- Consider obtaining Unity Trust Bank 'pre-paid' card for the Clerk and HCM.
- Consider taking payroll back in-house.
- Consider providing Members with email addresses.

The Council's External Auditors (currently PKFLittlejohn LLP), appointed by the Audit Commission, conduct an annual 'intermediate' audit in accordance with guidance issued by the Commission and, on the basis of a review of the Council's Annual Return and supporting information, report on whether there are any matters that have come to their attention which give cause for concern that relevant

legislation and regulatory requirements have not been met. For the year 2016-17 the External Auditor considered that the box 3 within Section 2 of the Annual Return should have included the £210,000 loan income – and that box 4 should have been increased by £210,000. Within this year's Return (2017-18) the comparable figures for the last financial year have been restated accordingly.

4 Control recommendations (outstanding and suggested)

- a) Standing Orders** Replace RTC's current SOs with the latest NALC Model SOs (suitably amended to incorporate RTC's local preferences).
- b) Pre-paid cards** Explore the provision of a card to both the Clerk and HCM – including considering the loading limit/s.
- c) Payroll** Assess the practicalities of taking this back in-house.
- d) Member email addresses** Explore provision.

This review date: 18.6.18

RYE TOWN COUNCIL

Summary of main day-to-day financial controls

To be read in conjunction with the Council's Financial Regulations

1 Generally

- a) All cheques or other lawful payment methods (*see also the Electronic Banking Policy*) must be signed/authorised by at least two Members of Council. By signing a cheque or authorising a payment, those Members are confirming that they are satisfied with the payment proposed and that the payment sum corresponds with the demand for payment (typically an invoice). Cheque stubs are initialed by those Members signing the cheque to confirm that both sums match.
- b) Proposed payments exceeding the approved budget shall be approved by Council.
- c) The documents/reports following are normally presented to meetings of the Council:
 - (i) Schedule of authorised payments and income (TH & HC)
 - (ii) Budget Monitor (TH & HC)
 - (iii) Petty cash statement (HC)
 - (iv) Accounts Balances statement (TH & HC)
 - (v) Earmarked Reserves statement (TH & HC)
- d) The urgent/emergency expenditure limit is set out at section 4.4 within the Council's *Financial Regulations*.

2 Rye Town Hall (TH)

Note No petty cash account is maintained. (There are very few cash transactions.)

- a) Cash (limited) and cheques are banked at least weekly
- b) Small amounts of cash, cheques and postage stamps are kept in a secure facility to which only the Clerk and Assistant Town Clerk have access. (A more secure facility is available for larger amounts of cash.)
- c) The current account is reconciled monthly by the Assistant Town Clerk and checked by the Clerk.
- d) Deliveries are checked against the delivery note and original order by the Assistant Town Clerk and any discrepancies are noted. Delivery notes are checked against invoices by the Town Clerk.
- e) A float is held by the Town Steward which is topped up to £100 periodically upon production of receipts. The top up amount is provided from the Town Clerk's personal funds and is subsequently reimbursed.

3 Rye Heritage Centre (HC)

- a) Neither the Heritage Centre Manager nor Admin & Finance Assistant are permitted to commit unbudgeted expenditure – nor enter into any contracts or undertakings on behalf of the Rye Heritage Centre or Rye Town Council - without the consent of the Town Clerk.

b) The Heritage Centre Manager is required to provide monthly financial reports and to have regard for, and comply with, the Town Council's systems of financial control and financial procedures.

c) In order to limit bank charges – and unless the cash held in the safe is likely to reach (or exceed) the 'cash on premises' insured limit: cash and cheques are banked every 3 days outside of the main visitor season (1 Oct- up to Easter) and every other day (excluding Sat and Sun) within the peak visitor season (Easter-30 Sep). Bankings are undertaken at least twice a week (ensuring that cash held remains within insurance limits) by different staff, at variable times. Any unbanked cash or cheques are kept in a secure facility overnight.

d) Takings are 'cashed up', double counted and reconciled against till readings and PDQ (debit/credit card) reports daily. If the cause of the discrepancy cannot be identified, details are recorded on the day sheet (summary of takings) for the Heritage Centre Manager or Senior Sales & Information Assistant to investigate the day following.

e) The QuickBooks Undeposited Funds account is reconciled monthly.

f) The till float is kept in the safe overnight and is checked daily.

g) Petty cash – see *HC Petty Cash Procedure*.

h) A 'working stock' of postage stamps for retail use is kept behind the counter. The remaining stock is kept in a secure facility.

i) The current accounts are reconciled monthly by the Admin & Finance Assistant and checked by the Clerk.

j) Deliveries are checked against the delivery note by an available member of staff and any discrepancies are noted. Delivery notes are checked against the original order by the Heritage Centre Manager, Senior Sales & Information Assistant or Admin & Finance Assistant – and against the corresponding invoice – before being recommended for payment.

k) The Old Pier Amusement machines are emptied daily. 50% is put through the till and 50% is recorded and placed in a secure facility (before being passed to the owner of the machines) – and is reconciled weekly.

Last reviewed and updated: 18.6.18

Re-Issued (18.6.18) to: Assistant Town Clerk, Rye Heritage Centre Manager, HC Admin & Finance Assistant/TH General Assistant.