



Chichester City Council

MEETING OF FINANCE COMMITTEE

TO THE MEMBERS OF THE FINANCE COMMITTEE

MEMBERS ARE HEREBY SUMMONED TO ATTEND A FINANCE COMMITTEE MEETING FOR THE COUNCIL OF THE CITY OF CHICHESTER TO BE HELD AT 5.30PM ON WEDNESDAY 19th NOVEMBER 2025 IN THE COUNCIL CHAMBER

.....
Town Clerk
12 November 2025

Agenda - 19 November 2025

FIN2025/17	APOLOGIES FOR ABSENCE To note apologies, receive from members of the Committee prior to the meeting.									
FIN2025/18	DECLARATIONS OF INTEREST Declarations of interest by Members of the Committee in matters on the agenda of this meeting.									
FIN2025/19	PUBLIC QUESTIONS To answer questions (if any) from members of the public being pursuant to Standing Order 3(e) of Chichester City Council’s Standing Orders (April 2025).									
FIN2025/20	MINUTES OF THE PREVIOUS MEETING To approve and sign as a correct record the minutes of the ordinary committee meeting held on the 17 September 2025. Finance Committee - 17-09-2025 - minutes									
FIN2025/21	UPDATE ON ACTIONS FROM PREVIOUS MEETING Approve appointment of Copperstone to complete the requested survey work on Council House Roof to confirm the cost estimates and manage the ITT process for the works. <table><tr><th>Minute ref.</th><th>Action</th><th>Assigned to</th></tr><tr><td>FIN2025/23.1</td><td>Recommend repairs to The Council House roof to the next meeting of the Full Council</td><td>Officers</td></tr><tr><td>FIN2025/23.1</td><td>Recruit a professional specialist conservation surveyor to assess the planned programme of works</td><td>PMM</td></tr></table>	Minute ref.	Action	Assigned to	FIN2025/23.1	Recommend repairs to The Council House roof to the next meeting of the Full Council	Officers	FIN2025/23.1	Recruit a professional specialist conservation surveyor to assess the planned programme of works	PMM
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FIN2025/23.3	The committee noted the request from the sub-committee that the terms of reference be updated as a part of the annual review of the terms of reference and scheme of delegation.	Officers
FIN2025/24	Establish a small working group comp...	

FIN2025/22	MINUTES FROM SUB COMMITTEES To note minutes and consider recommendations (if any) from sub-committee meetings held since last Finance Committee meeting.
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FIN2025/22.1 IT WORKING GROUP

- To receive the notes of the IT Working Group meeting held on 17 October 2025 (*attached*)
- To approve the Terms of Reference of the IT Working Group (*attached*)
- To review the following City Council policies and recommend adoption to Full Council
 - IT Equipment and Systems Acceptable Use Policy (*attached*)
 - Social Media Policy (*attached*)

FIN2025/23	COMMUNITY INFRASTRUCTURE LEVY (CIL) UPDATE Update on CIL allocations and funding
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FIN2025/24	CONCLUSION OF AUDIT 2024-2025
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FIN2025/25	INTERIM INTERNAL AUDIT TO 31ST MARCH 2026
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FIN2025/26	DRAFT BUDGET 2026-2027 To consider the Draft Budget Report for 2026-2027 To note Financial Regulation 4.8 Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.
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FIN2025/27	FLORENCE PARK COMMUNITY HALL UPDATE Report from Project Manager to follow
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FIN2025/28	CITY COUNCIL CHRISTMAS CLOSURE To agree the closure dates for the City Council over the Christmas period
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FIN2025/29	ITEMS FOR NEXT AGENDA
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FIN2025/30	DATE OF NEXT MEETING Date of next ordinary meeting: Wednesday 10 December 2025 at 5.30pm
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Agenda

FIN2025/17.APOLOGIES FOR ABSENCE

To note apologies, receive from members of the Committee prior to the meeting.

FIN2025/18.DECLARATIONS OF INTEREST

Declarations of interest by Members of the Committee in matters on the agenda of this meeting.

FIN2025/19.PUBLIC QUESTIONS

To answer questions (if any) from members of the public being pursuant to Standing Order 3(e) of Chichester City Council's Standing Orders (April 2025).

FIN2025/20.MINUTES OF THE PREVIOUS MEETING

To approve and sign as a correct record the minutes of the ordinary committee meeting held on the 17 September 2025.

[Finance Committee - 17-09-2025 - minutes](#)

FIN2025/21.UPDATE ON ACTIONS FROM PREVIOUS MEETING

Approve appointment of Copperstone to complete the requested survey work on Council House Roof to confirm the cost estimates and manage the ITT process for the works.

Minute ref.	Action	Assigned to
FIN2025/23.1	Recommend repairs to The Council House roof to the next meeting of the Full Council	Officers
FIN2025/23.1	Recruit a professional specialist conservation surveyor to assess the planned programme of works	PMM
FIN2025/23.3	The committee noted the request from the sub-committee that the terms of reference be updated as a part of the annual review of the terms of reference and scheme of delegation.	Officers
FIN2025/24	Establish a small working group comprised to review Councilor's IT needs.	Officers
FIN2025/26.	Public Sector Property fund be liquidated and placed in the Public Sector Deposit Fund.	DTC
FIN2025/26.	The committee requested that a cashflow forecast on all planned projects and activities for the next five years be brought back to the next meeting.	Officers
FIN2025/29.	Consider the Terms of Reference and delegated powers of the Business Plan Sub-Committee at the November Finance Committee meeting.	Officers
FIN2025/30.	Recommend the proposed amendment to the financial regulations to next meeting of the Full Council.	Officers
FIN2025/32.	Include items on the next agenda for the Finance Committee Meeting	Officers

FIN2025/22.MINUTES FROM SUB COMMITTEES

To note minutes and consider recommendations (if any) from sub-committee meetings held since last Finance Committee meeting.

FIN2025/22.1.IT WORKING GROUP

- To receive the notes of the IT Working Group meeting held on 17 October 2025 (*attached*)
- To approve the Terms of Reference of the IT Working Group (*attached*)
- To review the following City Council policies and recommend adoption to Full Council
 - IT Equipment and Systems Acceptable Use Policy (*attached*)
 - Social Media Policy (*attached*)

FIN2025/23.COMMUNITY INFRASTRUCTURE LEVY (CIL) UPDATE

Update on CIL allocations and funding

FIN2025/24.CONCLUSION OF AUDIT 2024-2025

FIN2025/25.INTERIM INTERNAL AUDIT TO 31ST MARCH 2026

FIN2025/26.DRAFT BUDGET 2026-2027

To consider the Draft Budget Report for 2026-2027

To note Financial Regulation 4.8

Any member with council tax unpaid for more than two months is prohibited from voting on the budget or precept by Section 106 of the Local Government Finance Act 1992 and must and must disclose at the start of the meeting that Section 106 applies to them.

FIN2025/27.FLORENCE PARK COMMUNITY HALL UPDATE

Report from Project Manager to follow

FIN2025/28.CITY COUNCIL CHRISTMAS CLOSURE

To agree the closure dates for the City Council over the Christmas period

FIN2025/29.ITEMS FOR NEXT AGENDA

FIN2025/30.DATE OF NEXT MEETING

Date of next ordinary meeting: Wednesday 10 December 2025 at 5.30pm

5 year Cashflow 2025-26

FIN2025/21 - UPDATE ON ACTIONS FROM PREVIOUS MEETING

Last modified: 11/11/2025

5 Year Cashflow

Balance in the PSDF

2,317,541.39	£ 1,300,404.06	£ 474,404.06	£ 348,404.06	£ 197,404.06	£ 121,404.06
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	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Cil projects						
Streetlights	£ 32,000.00	£ 16,000.00	£ 16,000.00	£ 16,000.00	£ 16,000.00	£ 16,000.00
Traffic schemes	£ 11,000.00	£ 10,000.00	£ 10,000.00	£ 10,000.00	£ 10,000.00	£ 10,000.00
Improve City signage £20,000	£ 20,000.00					
Cathedral beds	£ 29,735.00					
Council House Entrance				£ 75,000.00		
Energy Efficiency Schemes 200k	£ 64,902.33					
Pavements - £100,000	£ 400,000.00					
New Park Centre	£ 50,000.00	£ 50,000.00	£ 50,000.00			
NEST	£ 150,000.00					
Aluminium staging	£ 20,000.00					
Community Noticeboards	£ 14,500.00					
Community Grants	£ 50,000.00	£ 50,000.00	£ 50,000.00	£ 50,000.00	£ 50,000.00	£ 50,000.00
Community Hall (South of city)	£ 100,000.00	£ 700,000.00				
Playgrounds	£ 75,000.00					
General reserve	£ 654,433.26	£ 654,433.26	£ 654,433.26	£ 654,433.26	£ 654,433.26	£ 654,433.26
Earmarked reserves						
Local Elections	46,209	£ 58,209.28	£ 33,209.28	£ 45,209.28	£ 57,209.28	£ 57,209.28
Painting Restoration (Prof fees)	5,700	5,700	5,700	5,700	5,700	5,700
New Homes Bonus	16,701	16,701	16,701	16,701	16,701	16,701
Brewery Field	6,531					
Chi in Bloom	5,000	-	-	-	-	-
Council House	126,895	65,895	895	65,895	145,895	225,895
Lift Contract	1,227	1,227	1,227	1,227	1,227	1,227
Solar Panels	3,000	3,000	3,000	3,000	3,000	3,000
Joint Twinning - Chartres	3,000	3,000	3,000	3,000	3,000	3,000
Joint Twinning - Ravenna	3,000	3,000	3,000	3,000	3,000	3,000
International Relations	3,000	3,000	3,000	3,000	3,000	3,000
Joint Twinning - Speyer	3,000	3,000	3,000	3,000	3,000	3,000
Joint Twinning - Valetta	2,968	3,000	3,000	3,000	3,000	3,000
City Cross Conservation	20,117	38,117	56,117	74,117	92,117	110,117
St James Obelisk	2,100	2,100	2,100	2,100	2,100	2,100
Civic Regalia	9,007	9,007	9,007	9,007	9,007	9,007
Litten Gardens	3,000	3,000	3,000	3,000	3,000	3,000
War Memorial	6,004	8,004	10,004	12,004	14,004	16,004
Disused Burial Ground Maintenance	11,070	11,070	11,070	11,070	11,070	11,070
Benches	10,471	10,471	10,471	10,471	10,471	10,471
Allotment Improvements	16,524	24,024	31,524	39,024	46,524	54,024
Allotment deposits	6,350	6,350	6,350	6,350	6,350	6,350
Bus shelter	14,606	14,606	14,606	14,606	14,606	14,606
The Market House	12,443	12,443	12,443	12,443	12,443	12,443
Statues and Memorials	2,000	4,000	6,000	8,000	10,000	12,000
Large Grants	10,000	5,000	-	-	-	-
Hybrid meetings	12,000	-	-	-	-	-
Total	£ 2,033,493.90	£ 1,794,357.57	£ 1,028,857.57	£ 1,160,357.57	£ 1,206,857.57	£ 1,316,357.57
Uncommitted bal	£ 284,047.49	-£ 493,953.51	-£ 554,453.51	-£ 811,953.51	-£ 1,009,453.51	-£ 1,194,953.51

2025-10-17 - IT Working Group - Minutes

FIN2025/22.1 - IT WORKING GROUP

Last modified: 05/11/2025



Chichester City Council

Meeting of the IT Working Group

Notes

Date Friday 17 October 2025

Time 13:00 -- 14:23

Location Council Chamber; Chichester City Council Chamber

PRESENT: **Councillors Loxton (SL), Chant (RC) and Apel (CA)**

ALSO IN ATTENDANCE: Council Services and Support Manager (CSSM), Property Maintenance Manager (PMM), Project Manager (PM).

1. **ELECTION OF CHAIR**

Decision: AGREED that Councillor Chant be elected Chair of the Working Group for 2025-2026.

2. **TERMS OF REFERENCE**

The Sub-Committee received and noted the proposed Terms of Reference for the IT Working Group.

The group discussed the scope of their responsibilities, which include assessing IT requirements, hardware, software, policies, and strategy, to ensure Council IT equipment, support packages, and processes are fit for purpose; and to make recommendations as appropriate to the Finance Committee.

The group agreed that the terms of reference should reflect a proactive approach to IT management, rather than a reactionary one. They also agreed that the requirement to meet monthly might be too frequent.

The group discussed the appropriateness of the Chair compiling the agenda, and it was AGREED that the draft agendas would be compiled by Officers, with the Chair reviewing the proposals prior to publishing,

Decision: The terms of reference were accepted with the caveat of changing the meeting frequency to quarterly.

Decision: IT Working Group agendas to be drafted by Officers as necessary with the Chair reviewing proposals prior to publication of the agenda.

3. **IT HARDWARE**

The Working Group noted the report regarding the current City Council IT hardware assets that had been distributed with the agenda.



Chichester City Council

The CSSM summarised the information that had been provided and clarified the underlying reasons for the brand of hardware and the gradual replacement of devices on an as-and-when basis according to user needs

The conversation also covered the need to replace councillor laptops due to potential legislation changes allowing remote attendance at meetings. Members agreed that the current Councillor laptops struggle with the Teams app, which might necessitate earlier replacement. The group debated the timing of the replacement, considering the rapid pace of technological advancements and the potential for future government grants to support smaller councils.

The group also considered options for disposing of old laptops, suggesting they could be offered to charities or schools.

Decision: The group agreed to keep the legislation under active review and to replace councillor laptops when the situation regarding remote meetings became clearer.

4. IT SYSTEMS AND SOFTWARE

The group reviewed the currently deployed software and systems report that the PMM had circulated with the agenda.

Members noted that the software included a range of system from Microsoft licences, HR systems, asset management software and mapping tools to web hosting, social media management. The group discussed the procurement process for Microsoft licences and the potential for accessing discounted costs through government schemes.

The PMM highlighted the importance of ensuring all software was fit for purpose and packages were regularly reviewed.

The group suggested implementing a periodic review process and assigning principal users to each software package to ensure accountability and effective utilisation.

The group agreed on the value of maintaining a comprehensive list of software with associated costs and renewal dates to manage the budget effectively. The importance of cloud-based systems and their potential for future enhancements was noted.

Decision: Update the software list to include a principal user who would take responsibility for the review process for that package and make recommendations as required.

Decision: The group agreed to keep software under regular review and to ensure it meets the Council's evolving needs.

5. IT POLICY

The CSSM introduced the revised IT policy and advised that it was an updated and strengthened version of the existing laptop policy.

Members were informed that it had been based on a standard model supplied by the City Council's HR advisers, was intended to encompass all users, IT systems and hardware and included guidelines on acceptable use, security measures, and procedures for returning equipment.

The group AGREED that it was important to have a robust IT policy to prevent misuse and ensure compliance with audit requirements.



Chichester City Council

Members discussed the policy's provisions and issues around deactivating user accounts and devices remotely were highlighted as essential for managing councillors leaving the council, especially during elections.

The group debated the process for returning laptops before elections, considering the practicalities and potential consequences of non-compliance.

The discussion concluded with a proposal to include a requirement for councillors to return their laptops before the election if they are not standing for re-election, and to set a deadline for returning laptops if they lose their seat.

The group agreed to recommend this change to the Finance Committee and emphasised the importance of clear communication and enforcement of the policy.

Decision: The group agreed to recommend the change to the Finance Committee to include a requirement for councillors to return their laptops before the election if they were not standing for re-election, and to set a deadline for returning laptops if they lost their seat.

6. IT STRATEGY

The CSSM explained the need for a City Council IT strategy.

Areas of coverage of the strategy were briefly discussed and included:

- An asset replacement policy, particularly for laptops.
- Software package management and ensuring that the Council's needs were met while systems were assessed and duplication of functions was minimised.
- Moving to a managed services basis to support the Council's IT environment, particularly Microsoft365, with the CSSM retaining strategic management responsibility.
- Ongoing review of a possible bring-your-own-device strategy and the implications for council officers accessing work emails on personal devices.
- The need for a disaster recovery plan, backup systems and data retention policy.
- The need to be forward thinking and keeping abreast of IT systems developments.

Decision: The group agreed to suggest that the IT strategy could be a single item on the next agenda to allow for a more focused discussion.

7. ITEMS FOR THE NEXT AGENDA

- IT strategy
- Review of laptop options
- Hybrid meeting – update on the current state of the legislation necessary for this to take place
- Disaster recovery and business continuity

8. DATE OF NEXT MEETING

Wednesday, 26th November -3.00pm

Closed – 2.23pm

IT Working Group TOR - FINAL - October 2025

FIN2025/22.1 - IT WORKING GROUP

Last modified: 05/11/2025



Chichester City Council

IT Working Group Draft Terms of Reference

Aim:

To assess IT requirements, including hardware, software, policies and strategy; to ensure that Council IT equipment, supporting packages and processes are fit for purpose.

Responsible for:

- Assessing suitability of Councillor and staff devices and the wider IT hardware infrastructure to ensure it is suitable for City Council requirements.
- Assessing software packages, systems and subscriptions to ensure they meet the needs of the Council and deliver expected benefits.
- Monitor the ongoing IT support requirements for the City Council as a whole and make recommendations for outsourcing or enhanced support as necessary.
- To make recommendations to the Finance Committee on IT procurement projects, policy and strategy.
- To work to identify and roadmap, as necessary, the City Council's future IT requirements and make recommendations to ensure these needs are met.
- To maintain awareness of the City Council's cyber-security posture and make recommendations for changes to the Finance Committee as required.

Membership

- Voting Membership of the IT Working Group shall comprise a maximum of four Councillors.
- The Clerk (in their role as Proper Officer), the Council Services Support Manager and the Property Maintenance Manager as non-voting members.
- There are no ex-officio members of the IT Working Group.
- The voting members of the IT Working Group will elect a Chair annually at their first meeting after the Annual Council Meeting in May.
- Membership of the IT Working Group may be changed at any Finance Committee meeting.
- Councillors may be co-opted to join during the Council year if authorised by the Finance Committee.
- Non-Councillors may be invited to join the IT Working Group.
- Two voting members shall constitute a quorum for meetings.

Meetings

- The IT Working Group will meet at a minimum quarterly to complete the work necessary to plan and monitor Council IT.
- As a working group public notice of meetings or public admission to meetings is not required.
- Agendas are to be drafted by the Council Services and Support Manager, with input from the Chair of the Working Group and the Clerk, and distributed to all its members at least three days prior to any meeting. A further copy is to be

sent to the Clerk of the Council for distribution to any councillors who are not members.

- As a Working Group full minutes of meetings are not required. The Chair of the IT Working Group is, however, required to forward to the Clerk of the Council a record of discussions at its meetings within seven days of any meeting which will then be distributed to all councillors for their information only.

Decisions and Delegated Powers

- This Working Group has no delegated authority.

Reporting to Council

- The Chair of the IT Working Group must submit to the Clerk of the Council any report arising from its meetings that includes recommendations to the Finance Committee in accordance with Standing Order 9 (“Motions for a meeting that require written notice to be given to the Proper Officer”).

Agreed at a meeting of the IT Working Group on: 17 October 2025

Approved at Finance Committee on:

Minute ref.:

Chichester City Council - Social Media Policy - FINAL - October 2025

FIN2025/22.1 - IT WORKING GROUP

Last modified: 05/11/2025



Chichester City Council

Social Media Policy

1. Introduction

- 1.1. Social Media is an important tool for all Councils, but it is not without its difficulties. Boundaries which exist in the 'real world' are easy to 'blur' in an online forum.
- 1.2. This Policy:
 - a Explains what we mean by the term 'social media'
 - b Sets out a framework of expected standards and behaviour both in terms of personal social media use and business use
 - c Sets out the implications if those standards are not met
- 1.3. For Officers, please note that this Policy does not form part of your contract with us.
- 1.4. The City Council reserves the right to amend or remove this Policy at any time.
- 1.5. This Policy applies to all Members and Officers of the City Council and anyone who could be identified as being associated with the Council. This may include, but is not limited to, contractors, agency workers, casual workers, interns and volunteers.

2. What is 'Social Media'?

- 2.1. 'Social media' includes online communications and applications through which communications, media and messages can be shared. The 'social' aspect refers to the fact that you are interacting and sharing with other people.
- 2.2. There are different types of social media. Examples include:
 - a Social networks: the most well-known form of social media, such as Facebook, LinkedIn and X (formally Twitter).
 - b Media sharing networks: These are used for sharing photographs, videos and other forms of media, such as Instagram and Snapchat.
 - c Discussion forums: These are forums where particular topics of interest can be discussed, such as Reddit and Mumsnet.
 - d Consumer review networks: These are sites which allow you to leave reviews in relation to products, services and brands, such as TripAdvisor.
 - e Blogs: These are used for publishing and commenting on articles on different topics. Many businesses have their own blogs on their corporate web platforms, and many individuals have blogs chronicling things which they wish to share.

3. Personal use of Social Media

- 3.1. For Officers:
 - a You should keep personal use of social media to a minimum during working time. Further details in this regard can be found in the City Council's IT Equipment and Systems Acceptable Use Policy.

- b Personal social media use should not negatively impact your productivity or your ability to meet deadlines and personal notifications must be switched off during the working day to avoid distraction of yourself and/or your colleagues.
- 3.2. There may be occasions when your actions on social media in a personal capacity impact your membership of or employment with the City Council. Even if you do not name the Council, people who know you and where you work may still make an association with the Council, or people might use 'jigsaw' identification (putting together information from more than one source) to discover your connection to the City Council. The City Council has the right to protect its legitimate business interests.
- 3.3. Accordingly, Members and Officers are expected to follow these rules:
 - a You must not act inappropriately in your interactions on social media. This includes acting in a discriminatory manner, harassing others or being rude online.
 - b You must not make any derogatory statements about any other person or the Council.
 - c If, in a social media profile, you disclose your association with the City Council, then you should make sure that all postings maintain an appropriate professional style and content.
 - d You must make clear that any opinions given are your personal ones.
 - e You must not publish anything which may bring the City Council, or others associated with us, into disrepute.
 - f You must not publish anything which would be in breach of copyright or the rights of others.
 - g You must not add the details of business contacts you make through your City Council work to any of your personal social media accounts.
 - h The contact details of any business contacts you make while working for the City Council belong to the Council and must remain confidential. When your term of office ends or you leave your employment with the City Council, you must surrender this data and delete any copies you have, including any you have added to your social media accounts.
 - i You must not post to social media other than in your own name, and you must not pretend to be another person, real or non-existent.
- 3.4. Where your actions on social media have a direct or indirect impact on the City Council, the Council may take disciplinary action against you.

4. Business use of social media

- 4.1. It is important that if you are posting or commenting on social media as a representative of the City Council, you behave appropriately and in a way which upholds the Council's policies and values.
- 4.2. If your duties require you to post on the City Council's behalf on social media, you must seek approval for that communication from the Town Clerk. If you are contacted for comments about the City Council for publication, you should contact the Town Clerk for support. You should not respond without approval from the Town Clerk or an appropriate Manager in the Town Clerk's absence.
- 4.3. Any circumstance where you are posting as a proxy for the City Council (so that the post reads as if it came directly from the Council) or as the Council's representative, and any post or comment on a platform where your association with the Council is visible, is regarded by us as 'business use' of social media and the following rules apply:

- a You should avoid slang.
- b You should avoid inappropriate or rude language.
- c You should only comment on matters which fall within your expertise or knowledge.
- d You should not make any false or misleading statements.
- e You should check spelling and grammar before posting any content online.
- f You should only post on topics which are relevant to the Council.
- g You should never provide references for other individuals on social or professional networking sites. These references, positive and negative, can create legal liability for both you and the Council.
- h You should not post any confidential or otherwise sensitive information.
- i If your post is a posting as our representative, you should make sure that any post is approved in advance as per clause 4.2 of this policy.
- j You must not post any materials that could be deemed to be a breach of someone else's copyright.

5. Ownership of passwords and contacts¹

- 5.1. For Officers, if you have used social media (such as LinkedIn) to store or accrue business contacts in the course of your duties with the City Council, then those contacts belong to the Council. If the Council has asked you to do any of these things, whether during or after your employment, you may be required to:
 - a Send the Council a list of all contacts accrued in the course of your duties with the Council, with all the details the Council reasonably ask for, or
 - b At the request of the City Council, irrevocably delete those contacts, without retaining any copies.
- 5.2. The City Council owns all passwords to its social media accounts. If you set up a social media account on the Council's behalf, or if you change a password to one of the Council's social media accounts, you must inform the Town Clerk and/or Council Services Support Manager in writing of the (new) access details. If you are set as the contact for two-factor authentication (for example, if a text is sent to your personal phone number to corroborate that you are authorised to sign into a social media account), you must cooperate with the Council to change those details if you are asked to do so or at the end of your contract with the City Council.

6. Monitoring

- 6.1. The City Council may monitor, intercept and review any social media activity carried out using the Council's IT and communications systems as permitted under the Council's Data Protection Policy and IT Equipment and Systems Acceptable Use Policy to monitor compliance with this policy.
- 6.2. The City Council may monitor, intercept and review social media accounts and posts if they are public. The Council may also review any content or post in a private or 'member only' forum or any deleted post in either a public or private forum which is brought to the Council's attention (for example, by the provision of screenshots).

7. Breaches of this Policy

¹ Both of these requirements need to be reflected in employment contracts in order to be legally binding.

- 7.1. Breach of this Policy may result in disciplinary action being taken against you, up to and including dismissal.
- 7.2. The Council may require you to remove social media postings which the Council believe to be inappropriate or otherwise in breach of this Policy. Failure to comply with any request made may result in disciplinary action being taken against you.

8. Useful links and contacts

- 8.1. The following internal policies are referred to in this Policy and contain additional information and guidance [*amend as appropriate*]:
 - a Staff Handbook - <https://chichestercity.gov.uk/wp-content/uploads/2024/11/Staff-Handbook-V1-November-2024-website-links-added-compressed.pdf>
 - b IT Equipment and Systems Acceptable Use Policy
 - c Data Protection Policy and Privacy Statement - <https://chichestercity.gov.uk/terms-conditions>
- 8.2. The Town Clerk can be contacted at any time in relation to the matters detailed in this policy via clerk@chichestercity.gov.uk
- 8.3. Any suspicious emails or IT related contacts should be reported immediately. If you receive a suspicious email, please forward it directly to administration@chichestercity.gov.uk for the attention of the Council Services and Support Manager.

9. Administration of the Computers, Email and Internet Policy

- 9.1. The Town Clerk and Council Services and Support Manager are responsible for the administration of the City Council's devices, Email and Internet Policies. Should you have any feedback, please contact them direct.

Date policy adopted:

Minute reference:

Chichester City Council - IT and acceptable use policy - FINAL - October 20~

FIN2025/22.1 - IT WORKING GROUP

Last modified: 05/11/2025



Chichester City Council

IT Equipment and Systems Acceptable Use Policy

1. Introduction and general principles

- 1.1. IT and communications systems are of key importance to the City Council. These systems must be used appropriately. There is a significant risk of damage to the Council and its reputation if you misuse them.
- 1.2. In this Policy, we set out the standards we require you to follow when using these systems and equipment. We also explain when we will monitor your usage, and for what purpose, and set out the sanctions for breaches of this Policy.
- 1.3. For Officers, please note that this Policy does not form part of your contract with the City Council.
- 1.4. The City Council reserves the right to amend or remove this Policy at any point.
- 1.5. This Policy applies to all Members and Officers of the City Council and anyone who has access to it's IT and communications systems. This may include, but is not limited to, contractors, agency workers, casual workers, interns and volunteers.
- 1.6. The Council will ensure that training is provided for Members and Officers in connection with this policy.
- 1.7. Agendas and committee papers will be sent electronically. It is not expected that these will be provided in a paper format, unless due to exceptional circumstances, e.g. failure of laptop.
- 1.8. Use of City Council issued devices must be in accordance with the Data Protection Act 2018 and General Data Protection Regulations (GDPR) and you are expected to familiarise yourself with these principles as set out in the Council's GDPR policy (details in section 10).
- 1.9. All data and emails stored on City Council issued devices and transacted as part of Council business are the property of Chichester City Council and may be accessed at any time further to the City Council's Data Protection and GDPR policies and General Privacy Statement.

2. City Council issued devices

- 2.1. The City Council undertakes to supply appropriate devices to Councillors and Officers during their time in office.
- 2.2. For the avoidance of doubt, City Council issued devices can include, but are not limited to, mobile phones, tablets, laptops, desktop computers, monitors and printers and other peripherals. Further, devices are issued to assist in the specific and limited purpose of carrying out City Council business.
- 2.3. Any additional peripherals such as printers, additional keyboards or supports that may be desirable are at the expense of the Councillor/Officer. Certain exceptions apply if the provision of such devices is deemed critical to the individual being able to perform their duties.
- 2.4. The cost of ink and paper used for business specific printing on personal printers may be claimed back through the Council Services and Support Manager. Requirements must be discussed prior to incurring the costs.
- 2.5. You are responsible for the security of any device issued to you by the City Council. You must not let any of your devices be used by anyone else, whether at work or at home, unless it is as part of authorised support being provided to resolve issues with the device or installed systems.
- 2.6. When working, either in the office or remotely, you are responsible for the security of the device. The screen should always be locked if it is left unattended, even for short periods of time.

- 2.7. You must not remove or tamper with any software systems installed on City Council devices. If you have an issue in relation to the device or any software installed on the device, you should contact City Council Officers for advice.
- 2.8. It is not permitted for you to install any software or systems that are unrelated to City Council business on a Council device. Any such requirement should be discussed with the Town Clerk.
- 2.9. Device passwords will not normally be distributed as they will be preconfigured. You should use a unique PIN for each electronic device issued to you. This will be set up at the point the device is issued. You should keep all PINs and passwords confidential and should not share them with anyone else (save as outlined below). You should change your passwords/PINs if prompted by the system or asked to do so as part of authorised City Council support. If you forget your PIN, you should contact Officers for advice.
- 2.10. You must provide us with details of all passwords/PINs on request but only in relation to official City Council support.
- 2.11. No attempt to hack or change the device and/or Microsoft account passwords is permitted. If you are experiencing problems accessing the device or Microsoft account, you should contact the City Council offices for advice.
- 2.12. All City Council system accounts will be deactivated at the end of your Council term for Members and at the end of your employment contract for Officers.
- 2.13. Every effort to protect both hardware and software from misuse and/or damage must be made. You may be liable for any repair and/or replacement costs if it is deemed that the device or software system has been mistreated or you have been negligent in its care. You must report any loss of, or damage to, City Council issued devices to the Town Clerk immediately.
- 2.14. If you are issued with portable devices by the City Council, then you must make sure that they are stored safely and securely when being transported. If you are using City Council devices whilst in a public place, you must ensure that others are not able to view your screen. You must make sure that you do not display any confidential information when using City Council devices in public.
- 2.15. If you are issued with any City Council devices (such as computers, monitors, keyboards or printers) for use then you agree to return it to us on demand and, in any event, at the end of your tenure as a City Councillor or the termination of your employment. You are responsible for maintaining any device issued to you in a good condition. You are responsible for loss of, or damage to, any devices issued to you, other than that caused by reasonable wear and tear.
- 2.16. The device is covered by the City Council's insurance policy. If the device is lost, stolen or damaged it must be reported to the City Council offices immediately. Insurance cover is limited to the UK and does not cover accidental damage or damage through negligence.
- 2.17. You are not permitted to take the City Council issued device abroad.
- 2.18. You are not permitted to contact the City Council's IT provider directly under any circumstances as this incurs a charge to the Council.
- 2.19. All City Council issued devices MUST be returned in good working condition at the end of your term of office for Councillors or the end of the contract for Officers. Any damage to the device may be charged for at the discretion of the Town Clerk. For Councillors who are not standing again at an ordinary election, the device(s) must be surrendered within SEVEN DAYS prior to the election. For Councillors who are not re-elected, devices must be returned within SEVEN DAYS of the date of the election.
- 2.20. Any City Council devices NOT returned in accordance with 2.19 above will be remotely deactivated and your City Council credentials disabled.

3. Systems and data security

- 3.1. You are always responsible for the protection of City Council data and information sent to the device.

- 3.2. You must not download or install any software from external sources without the prior approval of the Town Clerk.
- 3.3. It is not recommended that Council issued devices are connected to public unsecured Wi-Fi networks. If in doubt, you should discuss this with the Town Clerk or Council Services and Support Manager. If your device exhibits any unusual behaviour while connected in this way your **MUST** disconnect and power down your device and report the matter to the Town Clerk or Council Service and Support Manager as soon as possible.
- 3.4. City Council laptops and tablets are issued with regularly updated anti-virus software. It is not permitted to tamper with this software or impede its functionality.
- 3.5. It is not permitted to knowingly introduce viruses or other malicious software on to City Council devices.
- 3.6. You should review all emails you receive from unknown sources. If you suspect that an email is not genuine, then you should contact the Town Clerk or Council Services and Support Manager as soon as possible. You must not open the email or any attachments to it.
- 3.7. You must not reveal confidential data to any third party. This includes, but is not limited to, sensitive data (as defined under the Data Protection Act 2018 and GDPR), computer software course codes, login details and passwords. This may only be done if explicit permission has been given by the Town Clerk in writing and only in accordance with Data Protection Guidelines.
- 3.8. You must **NEVER** respond to offers of technical support unless you have previously reported a problem to Officers and have been advised that a support agent will be in touch. If in **ANY** doubt, you must decline the call and contact the City Council Officers for further advice.

4. Email and other electronic communication

- 4.1. The following rules should be followed when using email/electronic communication:
 - a You should avoid the use of slang, emojis and 'text speak' when sending business related communications.
 - b Always consider the relevant recipients when sending communications – do not copy messages unnecessarily widely or, in the case of emails, use the Reply All function if it is not needed.
 - c You should not forward chain emails or electronic messages or send jokes.
 - d It is **NOT** permitted to forward on Council business emails or Council documentation that is not in the public domain to personal email accounts or other electronic storage media or devices. Further, it is not permitted to transact City Council business electronically outside of the email accounts and devices issued by the Council.
 - e Do not send emails/communications which are or might be considered abusive, obscene, discriminatory, harassing or otherwise inappropriate in nature. If you receive such an email/electronic communication, then you should inform the Town Clerk immediately. The City Council has a zero-tolerance policy in relation to bullying and harassment. Please see the City Council's Code of Conduct (Councillors) or the City Council's Staff Handbook (Officers) for more details.
 - f Email and other electronic correspondence is disclosable in legal proceedings. All messages should be treated as being potentially disclosable in a court of law.
 - g It is possible to enter into a legally binding contract via email. If your job role involves the negotiation of terms which could form a contract, then you should ensure that all correspondence is headed "Subject to contract". It is **NOT** permitted for Councillors to enter in to contracts on behalf of the City Council or suggest the intention to do so. Advice on this should be sought from the Town Clerk.
 - h You must not use your personal email address for work purposes.

5. Internet

- 5.1. Internet access in City Council properties is provided primarily for work.
- 5.2. Personal use of the internet is only permitted on the basis set out in section 6 and on devices connected to the City Council's Guest network.
- 5.3. The use of the internet to access and / or distribute any kind of offensive material is not permitted. It is forbidden to send, solicit or download inappropriate materials of any type using the City Council issued device. This includes, but is not limited to, pornographic images and materials inciting and/or promoting violence, drug abuse or illegal activities; through the internet or via email technology.
- 5.4. The City Council issued device must not be used for online gambling, accessing or transmitting pornography, transmitting copyright information and / or software material, posting confidential information about Councillors, employees or the public or suppliers to the Council, or to make malicious statements to any person.
- 5.5. You must not use our systems to post on chat rooms or social media sites unless you are doing so as part of your job. For more guidance in this area, please refer to the City Council's Social Media policy.
- 5.6. Use of social media on any City Council issued device must be in accordance with the Council's Social Media Policy if social media is to be accessed using the device. Further, users are reminded that use of social media on ANY device where comments made or materials uploaded can be deemed to be on behalf of the City Council or connected with your role as a Councillor or Officer; are also governed by the Social Media Policy.
- 5.7. In some cases, remote monitoring of websites, emails sent and/or other activity may take place, but only in cases where suspicion of illegal or inappropriate behaviour regarding the activity or the use of the City Council device exists. This may only be carried out under the supervision of the Town Clerk. Under most circumstances no information that is discovered will be disclosed to a third party and all investigations will strictly adhere to the Data Protection Act 2018 and GDPR. In more serious cases, investigations may be undertaken in conjunction with the Monitoring Officer and in line with the Regulation of Investigatory Powers (RIPA) Act 2000.
- 5.8. Any purchases made through websites on the City Council issued device are the liability of the individual Councillor or Officer and shall not be reimbursed by Chichester City Council. Councillors are not permitted to make purchases on behalf of the City Council. Officers may only make purchases in line with their duties and with the explicit consent of the Town Clerk.

6. Personal use of email and the internet

- 6.1. Limited personal use of the City Council device is permitted. However, any such use MUST comply with these guidelines and MUST NOT compromise the City Council data and/or systems on the device. If in doubt, you should NOT use the device for personal activities.
- 6.2. Councillors should not use City Council issued devices for casual internet browsing or setting up of personal email accounts.
- 6.3. The Council provides email and internet access for work-related purposes. Limited personal use is permitted. However, excessive personal use of these resources during working hours may result in disciplinary action under the City Council's Disciplinary Policy as outlined in the current version of the City Council Staff Handbook.
- 6.4. The following guidance should be followed:
 - a Personal use of City Council devices should be kept to a minimum.
 - b Personal use should not interfere with your work commitments
 - c Personal use must not commit the business to any costs.
 - d Personal use must always comply with the relevant policies as outlined in the Staff Handbook as well as the relevant Data Protection and GDPR policies.

- e Use of personal devices for internet and email use is permitted in Officers' own time subject to the above limitations and only when personal devices are connected to the City Council Guest network.
- f It is NOT permitted to connect personal devices to the City Council Private network.

7. **Monitoring**

- 7.1. Use of City Council provided IT and communications systems (including computer, internet, email and telephone) may be monitored. Any such monitoring will only be carried out to the extent permitted by law and in accordance with the City Council's Data Protection and GDPR policies.
- 7.2. The City Council may monitor and check emails and internet usage for reasons including, but not limited to, the following:
 - a To assess compliance with City Council rules and policies
 - b To investigate alleged wrongdoing by you or others
 - c To monitor performance, particularly as part of a performance management process. You will be advised if this is the case.
 - d To retrieve lost messages
 - e To access messages and information if you are unable to do so directly (for example due to illness or other absence)
 - f To comply with the City Council's legal obligations

8. **Use of personal devices for work purposes – NOT CURRENTLY IN PLACE EXCEPT FOR DECISIONS SYSTEM – SUBJECT TO CHANGE OF GENERAL POLICY AND ADOPTION OF BRING YOUR OWN DEVICE**

- 8.1. It is not permitted to use personal devices for business purposes, other than with specific systems designed not to download Council data to those devices. Any use must be in accordance with the following rules:
 - a Use of any personal device for business purposes must be approved by the Town Clerk, subject to a policy agreed by the City Council, before it can be connected to any City Council systems and be used for work purposes. Any connection of a personal device to City Council systems may require the installation of additional security measures prior to using the device for work. Any costs incurred would subject to City Council policy, be borne by the Council.
 - b Any software systems installed by us to allow your device to be used for work must not be tampered with or removed by you.
 - c The City Council reserves the right to monitor, intercept and remove any content on your device which has been created by us or on our behalf to the extent permitted by law or for our legitimate business purposes. Such activity would be subject to the City Council's Data Protection Policy and Privacy Statement. Due to the personal ownership of the device, the City Council is aware that inadvertent monitoring, interception, review and removal of personal data may occur. You should have no expectation of privacy in relation to any data on the device if you are using it for work purposes.
 - d You must delete any data relating to the Council which is stored locally on your Device as soon as it is no longer required.
 - e You must pay all costs associated with your Device and its use, including technical support, other than those incurred in installing the additional security measures under 8.1(a).
 - f If a situation arises where there is cause for concern regarding data integrity or City Council system use through your personal device, you must cooperate with the City Council and allow your device to be inspected at any time on request. You would be expected to provide any necessary passwords or login details to enable us to have full access.

- g You must report any loss of the device immediately to the Town Clerk to allow for access to City Council systems to be disabled as required to protect system and data integrity.
- h In the event of your Councillor tenure ending, your term of employment with the City Council ending or you decide to sell or transfer your personal device, agree to present your device to City Council Officers prior to transfer/termination to allow for the removal of all Council software and data from it.

8.2. Any breach of these rules may result in permission to use your device for work purposes. It may also result in disciplinary action up to and including dismissal or, in the case of a contractor or agency worker, the termination of your engagement. In the event of this happening, you would be required to present your device to City Council Officers to allow for the removal of all Council software and data from it.

9. Breaches of this Policy

- 9.1. Any breaches of this Policy will be handled under the City Council's Code of Conduct (Councillors) or Staff Handbook (Officers). In the case of agency workers, contractors, casual workers and interns, we reserve the right to terminate your engagement in the event of a breach or an alleged breach of this Policy.
- 9.2. Certain behaviours in breach of this Policy may give rise to a criminal offence or other public concern. We may pass any evidence collated to the police or other relevant authority.
- 9.3. If you become aware of conduct of others which may be in breach of this Policy, you should report your concern immediately to your line manager or, in the event that the concern is regarding your line manager, to the Town Clerk (Officers) or to the Town Clerk if it concerns Councillors. For Officers, the Whistleblowing Policy in the Staff Handbook provides further guidance.

10. Useful links and contacts

- 10.1. The following internal policies are referred to in this Policy and contain additional information and guidance [*amend as appropriate*]:
 - a Staff Handbook - <https://chichestercity.gov.uk/wp-content/uploads/2024/11/Staff-Handbook-V1-November-2024-website-links-added-compressed.pdf>
 - b Social Media Policy
 - c Data Protection Policy and Privacy Statement - <https://chichestercity.gov.uk/terms-conditions>
- 10.2. The Town Clerk can be contacted at any time in relation to the matters detailed in this policy via clerk@chichestercity.gov.uk
- 10.3. Any suspicious emails or IT related contacts should be reported immediately. If you receive a suspicious email, please forward it directly to administration@chichestercity.gov.uk for the attention of the Council Services and Support Manager.

11. Administration of the Computers, Email and Internet Policy

- 11.1. The Town Clerk and Council Services and Support Manager are responsible for the administration of the City Council's devices, Email and Internet Policies. Should you have any feedback, please contact them direct.

Agreed at a meeting of the IT Working Group on: 17 October 2025

Agreed at Finance Committee on:

Minute ref.:

Adopted by Council on:

Minute ref.:

**AGREEMENT TO THE PRINCIPLES OF THE CITY COUNCIL IT EQUIPMENT AND SYSTEMS
ACCEPTABLE USE POLICY**

I, , a Member/Officer of Chichester City Council, agree to the principles laid out in the City Council's IT and Acceptable Use Policy.

I understand that I may be financially responsible for any damage to or loss of the device due to accidental damage or negligence.

I understand that the device I have been provided with is the property of the City Council.

I agree to the principles of use of the device as set out above and agree to receive all Committee papers and associated Council correspondence electronically via my City Council account on the device.

I agree to return the device immediately upon the completion of my tenure as a City Councillor or the end of my employment with the City Council.

Device serial and asset numbers:

Signed:

Print name:

Date:

Cil (exp to 30th Sept 2025)

FIN2025/23 - COMMUNITY INFRASTRUCTURE LEVY (CIL) UPDATE

Last modified: 11/11/2025

Cil expenditure 2025-2026

to 30th September 20025

Cil Projects	2025-2026 Budget	2025-2026 Actual	Balance
Streetlights	£ 32,000.00	14,141.00	17,859.00
Traffic schemes	£ 11,000.00	0.00	11,000.00
Improve City signage £20,000	£ 20,000.00	13,499.00	6,501.00
Cathedral beds	£ 29,735.00	9,553.00	20,182.00
Energy Efficiency Schemes 200k	£ 64,902.33	2,035.00	62,867.33
Pavements - £100,000	£ 400,000.00	0.00	400,000.00
New Park Centre	£ 50,000.00	0.00	50,000.00
NEST	£ 150,000.00	150,000.00	0.00
Aluminium staging	£ 20,000.00	0.00	20,000.00
Community Noticeboards	£ 14,500.00	0.00	14,500.00
Community Grants	£ 50,000.00	41,159.00	8,841.00
Community Hall (South of city)	£ 100,000.00	221.00	99,779.00
Playgrounds	£ 75,000.00	75,000.00	0.00
	£ 1,017,137.33	£ 305,608.00	£ 711,529.33

water heaters and OCR design

External Auditor Certificate 24-25

FIN2025/24 - CONCLUSION OF AUDIT 2024-2025

Last modified: 11/11/2025

Section 3 - External Auditor Report and Certificate 2024/25

In respect of **Chichester City Council**

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

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

- summarises the accounting records for the year ended 31 March 2025; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor limited assurance opinion 2024/25

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

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

As part of our intermediate testing, we requested information showing the review of documents including Financial Regulations, Standing Orders and the Code of Conduct. The council were able to evidence that these documents are regularly reviewed. However, as noted within the council's Code of Conduct, it states that the model code is to be reviewed on an annual basis to ensure that it is fit for purpose therefore the council should look to review this document annually to check for updates, and document this review within their minutes during each financial year. The council have confirmed that they will ensure this is reviewed at the same time as other governance policies each year.

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.

3 External auditor certificate 2024/25

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2025.

External Auditor Name



External Auditor Signature

A handwritten signature in black ink, appearing to read "N. Lee", written over a horizontal line.

Date

18/09/2025

Page 6 of 6

Chichester CC 2025-26 Interim Audit Report

FIN2025/25 - INTERIM INTERNAL AUDIT TO 31ST MARCH 2026

Last modified: 11/11/2025



Mrs S Tate
Chichester City Council
The Council House
North Street
Chichester
West Sussex
PO19 1LQ

4 November 2025

Dear Sam

Re: Chichester City Council
Internal Audit for Financial Year Ended 31 March 2026 – Interim Audit report

Executive summary

Following completion of our interim internal audit on 4 November 2025 we enclose our report for your kind attention and presentation to the council. The audit was conducted in accordance with current practices and guidelines, and testing was risk based. Whilst we have not tested all transactions, our samples have where appropriate covered the entire year to date.

Our report is presented in the same order as the assertions on the internal auditor report within the published Annual Governance and Accountability Return (AGAR). The start of each section details the nature of the assertion to be verified. Testing requirements follow those detailed in the audit plan previously sent to the council, a copy of which is available on request. The report concludes with an opinion as to whether each assertion has been met or not at this point in the year. **Recommendations for action are shown in bold text and are summarised in the table at the end of the report.**

Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor at this time, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.

It is clear the council takes governance, policies and procedures seriously and I am pleased to report that overall, the systems and procedures you have in place are fit for purpose and whilst my report may contain recommendations to change these are not indicative of any significant failings, but rather are pointers to improving upon an already well-ordered system.

It is therefore our opinion that the systems and internal procedures at Chichester City Council are well established and followed.

Regulation

The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. In addition to this, a smaller authority is required by Regulation 5(1) of the Accounts and Audit Regulations 2015 to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.”

Internal auditing is an independent, objective assurance activity designed to improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The purpose of internal audit is to review and report to the authority on whether its systems of financial and other internal controls over its activities and operating procedures are effective.

Internal audit’s function is to test and report to the authority on whether its specific system of internal control is adequate and working satisfactorily. The internal audit reports should therefore be made available to all Members to support and inform them when they considering the authority’s approval of the annual governance statement.

Independence and competence

Your audit was conducted by Andy Beams of Mulberry Local Authority Services Ltd, who has over 35 years’ experience in the financial sector with the last 15 years specialising in local government.

Your auditor is independent from the management of the financial controls and procedures of the council and has no conflicts of interest with the audit client, nor do they provide any management or financial assistance to the client.

Engagement Letter and inherent risk assessment

An engagement letter was previously issued to the council covering the 2025/26 internal audit assignment, which includes the scope and plan of works and fee structure. Copies of this document are available on request from anna@mulberrylas.co.uk

In summary, our work will address each of the internal control objectives as stated on the Annual Internal Audit Report of the AGAR.

It is our opinion that the inherent risk of error or misstatement is low, and the controls of the council can be relied upon and as such substantive testing of individual transactions is not required. Testing to be carried out will be “walk through testing” on sample data to encompass the period of the council year under review.

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A. BOOKS OF ACCOUNT

Internal audit requirement

Appropriate accounting records have been kept properly during the year.

Audit findings

The audit was conducted on site with the council's Responsible Financial Officer (RFO). The RFO had prepared the information advised in advance of the visit, and overall, I have the impression that accounting records are neatly maintained and easily accessible. Other information was reviewed through discussion with the RFO and a review of the council website www.chichestercity.gov.uk

The council uses the Rialtas Business Solutions (RBS) accounting package for recording the council's finances. This is an industry specific accounting package. The accounting package is updated regularly and used to produce management information reports for review at council meetings.

The system requires the population of key data fields to enable the user to record a transaction. This is a clear and easy to follow system and a review of the cashbook shows that all data fields are being entered with sufficient narrative detail to accurately identify the source and purpose of each transaction.

I reviewed the nominal ledger entries for the period 1 April to 31 March to ensure items were posted to the correct heading and that there were no instances of netting off and the expenditure was correctly posted to the headings to which the line item related. This has confirmed that the accounting package is being properly used.

B. FINANCE REGULATIONS, GOVERNANCE AND PAYMENTS

Internal audit requirement

This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for.

Audit findings

Check the publication and minuting of the prior year audited AGAR and notice of conclusion of audit

The External Auditor's Report for 2024/25 was not qualified and has been published on the council website along with the Notice of Conclusion of Audit. This will be reported to the Finance Committee at the next meeting scheduled for 19 November 2025.

Under other matters, the External Auditor commented 'As part of our intermediate testing, we requested information showing the review of documents including Financial Regulations, Standing Orders and the Code of Conduct. The council were able to evidence that these documents are regularly reviewed. However, as noted within the council's Code of Conduct, it states that the model code is to be reviewed on an annual basis to ensure that it is fit for purpose therefore the council should look to review this document annually to check for updates, and document this review within their minutes during each financial year. The council have confirmed that they will ensure this is reviewed at the same time as other governance policies each year.'

Insufficient information was provided with the initial supporting data submitted for review with regards to significant variances, which was later provided on request. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.'

The year-end internal audit report was received and noted by the council at the meeting held on 25 June 2025 (minute ref 23).

Confirm by sample testing that councillors sign statutory office forms

I confirmed by sample testing that councillors sign “Acceptance of Office” forms together with a formal acceptance to receive information by electronic means.

The council website includes a councillor page where the individual Register of Members’ Interests forms are published.

Confirm that the council is compliant with GDPR

The council is fully aware of GDPR and has undergone training. It was noted the council has established common email addresses for all councillors. This is recommended because it gives a natural segregation between work and personal lives, making it clear beyond doubt in what capacity a councillor is acting. In addition to this it gives control to the council, adds a degree of professionalism and in the event of a FOI request limits access to personal computers.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner’s Guide (March 2025) contains updated guidance on the matter as below, including details of the new Governance Assertion to be included in the 2025/26 AGAR:

Assertion 10 - Digital and data compliance

To warrant a positive response to this assertion, the authority needs to have taken the following actions:

1.47 *Email management - Every authority must have a generic email account hosted on an authority owned domain, for example clerk@abcparishcouncil.gov.uk or clerk@abcparishcouncil.org.uk rather than abcparishclerk@gmail.com or abcparishclerk@outlook.com for example.*

1.48 *All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.*

1.49 *All websites must meet the [Web Content Accessibility Guidelines 2.2 AA](#) and the [Public Sector Bodies \(Websites and Mobile Applications\) \(No. 2\) Accessibility Regulations 2018](#) (where applicable).*

1.50 *All websites must include published documentation as specified in the [Freedom of Information Act 2000](#) and the [Transparency Code for Smaller Authorities](#) (where applicable).*

1.51 *All smaller authorities, including parish meetings, must follow both the [General Data Protection Regulation \(GDPR\) 2016](#) and the [Data Protection Act \(DPA\) 2018](#).*

1.52 *All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.*

1.53 *The [DPA 2018](#) supplements the [GDPR](#) and classifies an authority as both a Data Controller and a Data Processor.*

1.54 *All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.*

The council has a Privacy Notice, Website Accessibility Statement and FOI Publication Scheme published on the council website. The council has a draft IT Policy which is scheduled for approval by the council at the meeting in December 2025, and once this is adopted and published on the council website, the council meets the requirements of Governance Assertion 10.

Confirm that the council is compliant with the relevant transparency code

As the council's income and expenditure exceeds £25,000, it is not a statutory requirement to follow the requirements of the Local Government Transparency Code, although it is recommended best practice to do so.

Confirm that the council meets regularly throughout the year

In addition to full council, the council has a committee structure in place.

Terms of reference for each committee are published on the council website, along with a diary of future meeting dates and historic agendas and minutes for council and committee meetings.

Check that agendas for meetings are published giving 3 clear days' notice

I was able to confirm that at least 3 clear days' notice is given on agendas. Whilst we have not tested every single committee and council meeting there was no evidence of non-compliance in giving three clear days' notice of the meeting.

I note that the council also publishes the non-confidential supporting documents with the agendas as required by the Information Commissioner's Office.

Check the draft minutes of the last meeting(s) are on the council's website

Minutes are routinely uploaded to the council website. The website includes a statement that 'These minutes are in DRAFT form until approved at the next meeting of the relevant body.'

Confirm that the Parish Council's Standing Orders have been reviewed within the last 12 months

The Standing Orders are based on the current NALC model and were most recently reviewed and adopted by council on 30 April 2025 (minute ref 119(c)ii).

Confirm that the Parish Council has adopted and recently reviewed Financial Regulations

Financial Regulations are based on the current NALC model and were reviewed and adopted by council in April 2025 with a modification approved at the council meeting held on 24 September 2025 (minute ref 2025/11). The regulations contain provisions for the approval of spending, setting of budgets, reconciliation of the bank and reporting to council. I note the council also has an adopted Scheme of Delegation to support the Financial Regulations.

Check that the council's Financial Regulations are being routinely followed

The council has thresholds in place at which authorisations to spend must be obtained as below:

FR 5.15 Individual purchases within an agreed budget for that type of expenditure may be authorised by:

- *the Clerk, under delegated authority, for any items below £5,000 excluding VAT.*
- *a duly delegated committee of the council for all items of expenditure within their delegated budgets for items under £25,000 excluding VAT*
- *in respect of grants, a duly authorised committee within any limits set by council and in accordance with any policy statement agreed by the council.*

- the council for all new items over £15,000 and not within agreed budgets
- Finance Committee for existing budgets over £25,000

Such authorisation must be supported by a minute (in the case of council or committee decisions) or other auditable evidence trail.

FR 5.18 *In cases of serious risk to the delivery of council services or to public safety on council premises, the clerk may authorise expenditure of up to £25,000 excluding VAT on repair, replacement or other work that in their judgement is necessary, whether or not there is any budget for such expenditure. The Clerk shall report such action to the Chair as soon as possible and to the council as soon as practicable thereafter.*

I note the authorisation thresholds have been increased since the interim audit last year and based on the level of financial activity of the council, these authorisation thresholds now appear appropriate.

The council has in place Financial Regulations covering the use of a council credit card, and these state:

FR 7.4 *Any Credit Card issued for use will be specifically restricted to the Clerk and the RFO and will also be restricted to a single transaction maximum value of £1,000 unless authorised by council or finance committee in writing before any order is placed.*

A review of the credit card statements and accounting entries for the previous three months show that two cards are in existence, one for the Clerk and one for the RFO, and there have been no transaction exceeding the £1,000 individual item limit during this period.

Confirm the council has adopted the General Power of Competence (GPC) and met the eligibility criteria at the time of adoption, or if GPC not adopted, confirm all section 137 expenditure meets the guidelines and does not exceed the annual per elector limit of £11.10 per elector

The council confirmed its eligibility and adopted the General Power of Competence (GPC) at the annual council meeting in May 2023, and the section 137 threshold does not apply.

Check receipt of VAT refund matches last submitted VAT return

The council submits its VAT return on a quarterly basis. I reviewed the submission for the period ending 30 June 2025 which showed a refund amount due of £19,564.63 and was fully supported by the required details. I was able to confirm receipt of this amount to the council's bank account on 14 October 2025. The council is up to date with its VAT submissions.

Confirm that checks of the accounts are made by a councillor

The system noted above details internal review takes place and I am under no doubt that council properly approves expenditure.

C. RISK MANAGEMENT AND INSURANCE

Internal audit requirement

This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Audit findings

The council's adopted Financial Regulations include a section covering Risk Management and state:

- FR 2.1 The council must ensure that it has a sound system of internal control, which delivers effective financial, operational and risk management.*
- FR 2.2 The Clerk shall prepare, for approval by the Finance Committee, a risk management policy covering all activities of the council. This policy and consequential risk management arrangements shall be reviewed by the council at least annually.*
- FR 2.3 When considering any new activity, the Clerk shall prepare a draft risk assessment including risk management proposals for consideration by the council.*
- FR 2.4 At least once a year, the council must review the effectiveness of its system of internal control, before approving the Annual Governance Statement.*

The council has a risk assessment process in place, which was last reviewed and approved by council on 30 April 2025 (minute ref 119(i)) after having been reviewed by the Finance Committee on 2 April 2025 (minute ref 111).

The council uses the Local Council Risk Systems (LCRS) package for completion of risk assessments. This identifies the risks within each area of the council's operations and then reviews each individually to provide a risk score. This is summarised onto a page that shows the total number of risks identified, the average score of the risks and the number of uncontrolled risks, and then any areas where actions are needed are placed into an action plan within the risk software.

This is a comprehensive approach and includes analysis of all risks typically associated with a council of this size with its range of services and facilities. The LCRS system is supplemented by a Health & Safety Policy and policies and assessments covering fire risks and evacuation procedures.

I note the council also has an Internal Controls Policy in place, last reviewed at the council meeting held on 25 June 2025 (minute ref 22), and I have no doubt that the council takes its risk management responsibilities seriously.

I confirmed that the council has a valid insurance policy in place with Zurich Insurance in a long-term agreement expiring in April 2028. The policy includes Public Liability cover of £15 million, Employers Liability cover of £10 million and a Fidelity Guarantee level of £5 million which is sufficient for a council of this size.

D. BUDGET, PRECEPT AND RESERVES

Internal audit requirement

The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

Audit findings

The council set a precept of £970,760 for 2025/26. With a tax base of 12,517.4, this equates to a band D equivalent of £77.55 (compared to the average in England of £92.92).

The RFO confirmed that the 2026/27 budget setting process began in August, with meetings of each of the sub-committees and committees taking place to review and agree their own budget requirement.

In September and October, a series of workshops were held for councillors to review the committee budget proposals and consider the recommendations from the officers. At the Finance Committee meeting scheduled for November 2025, a draft budget proposal will be reviewed and approved as a recommendation to council for consideration.

Any amendments will then be considered by the Finance Committee at the December committee meeting prior to the final approval of the budget and precept by the council at the meeting scheduled for 17 December 2025.

The budget report dated 1 October 2025 shows income reported as 59% of budget and expenditure at 51%, suggesting that the budget has been accurately set and carefully monitored throughout the year. There is evidence within the minutes of meetings that councillors regularly receive budget reports for review, providing them with sufficient financial information to make informed decisions.

The council currently holds significant earmarked reserves, spread across a range of clearly identifiable projects, including amounts received from Community Infrastructure Levy (CIL) which are identified separately by year of receipt. I checked the purpose of these earmarked reserves with the RFO and am satisfied they are all for legitimate future planned projects of the council.

The Smaller Authorities Proper Practices Panel (SAPPP) Practitioner's guide provides updated guidance on the appropriate level of general reserves that councils should retain as below:

5.33 The general reserve of an authority comprises its cash flow and contingency funds to cover unexpected inflation, unforeseen events and unusual circumstances.

5.34 The generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure.

5.35 The reason for the wide range is to cater for the large variation in activity level between individual authorities. The smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months. In practice, any authority with income and expenditure in excess of £200,000 should plan towards 3 months equivalent general reserve.

5.36 In all of this it is important that each authority adopt, as a general reserve policy, the level appropriate to their size, situation, risks and plan their budget so as to ensure that the adopted level is maintained. Consideration of the minimum level of reserves requires not only consideration of level of income and expenditure but also the risks to that income.

5.37 Authorities with significant self-generated income (other than the precept or levy) should take into account situations that may lead to a loss in revenue as well as increased costs and adapt their general reserve accordingly.

A review of the general reserve balance will be conducted at the final internal audit. I note within the information circulated for the budget setting meetings for 2026/27 there is reference to the general reserve reminding councillors of the recommended level as per the Practitioner's guide.

E. INCOME

Internal audit requirement

Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.

Audit findings

Apart from the precept, the council receives income from a range of other sources.

From a review of the accounting records, income appears to be recorded with sufficient narrative detail to identify the source and allocated to the most appropriate nominal code.

FR 13.2 states *'The council will review all fees and charges for work done, services provided, or goods sold at least annually as part of the budget-setting process, following a report of the Clerk. The RFO shall be responsible for the collection of all amounts due to the council.'*

Fees are reviewed as part of the budget setting process, and confirmation of the agreed fees for 2025/26 is recorded in the minutes of the Finance Committee meeting held on 4 December 2024 (minute ref 74b). The RFO confirmed that the fees are due to be reviewed again this year as part of the budget setting process.

F. PETTY CASH

Internal audit requirement

Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.

Audit findings

The council has Financial Regulations in place to cover the management of petty cash, and these state:

FR 10.1 *All cash received must be banked intact. Any payments made in cash by the Clerk or RFO for example for postage or minor stationery items shall be refunded on a regular basis, at least quarterly. OR The RFO shall maintain a petty cash float of £30 and may provide petty cash to officers for the purpose of defraying operational and other expenses.*

a) Vouchers for payments made from petty cash shall be kept, along with receipts to substantiate every payment.

b) Cash income received must not be paid into the petty cash float but must be separately banked, as provided elsewhere in these regulations.

c) Payments to maintain the petty cash float shall be shown separately on any schedule of payments presented for approval.

I reviewed the petty cash record for the financial year. This shows a cash float being created, issued for the gala and then returned to the council, with no other petty cash expenses recorded. I note that the balance held exceeds the £30 threshold in the Financial Regulations and recommend the RFO updates the Financial Regulation to an appropriate level.

G. PAYROLL

Internal audit requirement

Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.

Audit findings

Payroll is outsourced to West Sussex County Council who complete all the PAYE calculations and make the salary, pension and HMRC payments on behalf of the council, subsequently providing an invoice to the council for reimbursement. The council is a member of the Local Government Pension Scheme (LGPS).

I reviewed the payroll summary and a sample of payslips for the previous two months and the payroll deductions appear correct. I was able to confirm that HMRC and pensions payments are up to date and that the council is correctly not claiming the employment allowance for national insurance contributions.

There are no councillor allowances, although the RFO is aware if paid to eligible (elected) members, these must be processed through payroll and assessed for tax and national insurance.

H. ASSETS AND INVESTMENTS

Internal audit requirement

Asset and investments registers were complete and accurate and properly maintained.

Audit findings

To be tested at the final internal audit.

I. BANK AND CASH

Internal audit requirement

Periodic bank account reconciliations were properly carried out during the year.

Audit findings

Financial Regulation 2.6 states 'At least once in each quarter, and at each financial year end, a member other than the Chair or a cheque signatory shall be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member shall sign and date the reconciliations and the original bank statements (or similar document) as evidence of this. This activity, including any exceptions, shall be reported to and noted by the Finance Committee.'

Bank reconciliations are completed monthly. I reviewed the bank reconciliations for all accounts for the previous three months and was able to confirm the balances to the bank statements and found no errors.

I was able to confirm that the bank reconciliations have been verified in accordance with Financial Regulations, and evidence of this activity taking place is recorded within the minutes of meetings.

As the council's annual budget exceeds the €500,000 (£430,950 as of 3 July comparative date) threshold, it is not protected by the Financial Services Compensation Scheme (FSCS).

J. YEAR END ACCOUNTS

Internal audit requirement

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.

Audit findings

To be tested at the final internal audit.

K. LIMITED ASSURANCE REVIEW

Internal audit requirement

IF the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.

Audit findings

The council did not certify itself exempt in 2024/25 due to exceeding the income and expenditure limits and this test does not apply.

L: PUBLICATION OF INFORMATION

Internal audit requirement

The authority publishes information on a free to access website/webpage, up to date at the time of the internal audit in accordance with relevant legislation

Audit findings

The council is reminded that the following requirements apply.

For councils with a turnover over £25,000, it is recommended best practice to follow the Local Government Transparency Code 2015, but not a statutory requirement and therefore not subject to verification during the internal audit.

All councils are required to follow The Accounts and Audit Regulations which include the following requirements:

13(1) An authority must publish (which must include publication on that authority's website)

- (a) the Statement of Accounts together with any certificate or opinion entered by the local auditor in accordance with section 20(2) of the Act; and
- (b) the Annual Governance Statement approved in accordance with regulation 6(3)

13(2) Where documents are published under paragraph (1), the authority must

- (a) keep copies of those documents for purchase by any person on payment of a reasonable sum; and

- (b) ensure that those documents remain available for public access for a period of not less than five years beginning with the date on which those documents were first published in accordance with that paragraph.

Testing for publication to meet this requirement will be completed at the final internal audit.

M: EXERCISE OF PUBLIC RIGHTS - INSPECTION OF ACCOUNTS

Internal audit requirement

The authority, during the previous year, correctly provided for the exercise of public rights as required by the Accounts and Audit Regulations.

Audit findings

Inspection – key dates	2024/25 Actual
Date AGAR signed by council	25 June 2025
Date inspection notice issued	26 June 2025
Inspection period begins	27 June 2025
Inspection period ends	7 August 2025
Correct length (30 working days)	Yes
Common period included (first 10 working days of July)	Yes

I am satisfied the requirements of this control objective were met for 2024/25, and assertion 4 on the Annual Governance Statement can therefore be signed yes by the council.

N: PUBLICATION REQUIREMENTS

Internal audit requirement

The authority complied with the publication requirements for the prior year AGAR.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website / webpage.

Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited
- Section 1 - Annual Governance Statement 2024/25, approved and signed, page 4
- Section 2 - Accounting Statements 2024/25, approved and signed, page 5

Not later than 30 September 2025 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

Audit findings

I was able to confirm that the Notice of the Period of Public Rights and Section 1 (Annual Governance Statement) and Section 2 (Accounting Statement) were published on the council's website before 1 July 2025.

I was able to confirm that the Notice of Conclusion of Audit and External Auditor Report and Certificate were published on the council's website before 30 September 2025.

The council has therefore met the publication requirements for 2024/25.

O. TRUSTEESHIP

Internal audit requirement

Trust funds (including charitable) – The council met its responsibilities as a trustee.

Audit findings

The council has no trusts, and testing for this internal control objective is not applicable.

Achievement of control assertions at final internal audit date

Based on the tests conducted during the interim audit, our conclusions on the achievement of the internal control objectives to date are summarised in the table below.

	INTERNAL CONTROL OBJECTIVE	YES	NO	NOT COVERED
A	Appropriate accounting records have been properly kept throughout the financial year	✓		
B	This authority complied with its Finance Regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for	✓		
C	This authority assesses 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 the authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H	Asset and investments registers were complete and accurate and properly maintained.	To be tested at final internal audit		
I	Periodic bank account reconciliations were properly carried out during the year.	✓		
J	Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.	To be tested at final internal audit		
K	If the authority certified itself as exempt from a limited assurance review in the previous year, it met the exemption criteria and correctly declared itself exempt.			✓
L	The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	To be tested at final internal audit		
M	The authority, during the previous year correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations.	✓		
N	The authority complied with the publication requirements for prior year AGAR.	✓		
O	Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

Should you have any queries please contact me directly on andy@mulberrylas.co.uk or 07428 647069

Yours sincerely



Andy Beams

Director, Mulberry Local Authority Services Ltd

Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
None		

Draft Budget 2026-27

FIN2025/26 - DRAFT BUDGET 2026-2027

Last modified: 11/11/2025

CHICHESTER CITY COUNCIL
DRAFT BUDGET SUMMARY 2026/2027

	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
INCOME			
Council House	60,400	64,244	66,449
Buttermarket	77,000	80,080	83,283
Allotments	22,223	30,063	34,237
Sale of Goods	300	300	300
Street name change	3,500	3,500	3,500
Other	2,500	2,500	2,500
TOTAL INCOME (Excl. Precept)	165,923	180,687	190,269
EXPENDITURE			
Administration	615,257	867,109	822,422
Cemetery	38,000	30,000	30,000
Civic	7,510	7,810	7,810
Discretionary	146,800	171,620	175,777
Allotments	7,950	16,350	16,458
Council & Committees	41,696	40,746	41,806
Community Affairs	1,800	1,000	1,000
Crime & Disorder	51,030	53,071	55,194
Events	25,000	36,000	36,000
Statutory Expenses	39,780	48,832	49,036
Mayoralty	9,200	8,700	8,700
Council House	218,760	393,393	399,453
Buttermarket	2,500	2,500	2,500
City Cross	3,800	24,450	24,580
St James Obelisk	100	100	100
Heritage			
Henty Field	2,500	2,500	2,500
LGR	0	100,000	100,000
Florence Park	0	0	38,000
Bishops P, RA, Jubilee, BH	0	0	266,107
Oaklands Park	0	0	183,051
TOTAL EXPENDITURE	1,211,683	1,804,181	2,260,493
NET COST OF SERVICES	1,045,760	1,623,494	2,070,223
Reversal of Capital Charges			
Interest and investment income	(75,000)	(26,975)	(30,661)
NET OPERATING EXPENDITURE	970,760	1,596,519	2,039,562
Transfers (from) / to Earmarked Reserves	0	0	0
AMOUNT TO BE MET FROM PRECEPT	970,760	1,596,519	2,039,562
Precept on District Council	(970,760)	(1,596,519)	(2,039,562)
(SURPLUS) / DEFICIT FOR YEAR	(0)	(0)	(0)
Increase in precept before taking into account the tax base	13.98%	64.46%	27.75%

BUDGET 2026-2027

Administration	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
	Staff Costs	101	F	4001	427,704	556,402	128,698	578,658
	Employers NI	101	F	4002	55,504	57,947	2,443	60,265
	Employers Superannuation	101	F	4003	85,849	83,460	-2,389	86,799
	Staff expenses	101	F	4004	300	300	0	300
	Ill Health Insurance	101	F	4005	5,000	5,000	0	5,000
	Eye tests and corrective appliances	101	F	4011	300	300	0	300
	Staff Recruitment	101	F	4007	500	500	0	500
	Professional Development	101	F	4008	3,000	3,000	0	3,000
	Travel and Subsistence	101	F	4009	100	100	0	100
	General Expenses	101	F	4020	400	400	0	400
	Telephone	101	F	4021	3,300	3,300	0	3,300
	Postage	101	F	4022	700	700	0	700
	Stationery	101	F	4023	800	800	0	800
	SRCC Subscription	101	F	4024	50	50	0	50
	Petty Cash Expenditure	101	F	4025	70	70	0	70
	Printing	101	F	4026	300	300	0	300
	Photocopying	101	F	4027	800	800	0	800
	West Sussex ALC Ltd	101	F	4029	3,400	3,400	0	3,400
	South East Employers	101	F	4030	240	240	0	240
	Nat Allotment Gardens Assoc	101	F	4031	60	60	0	60
	Walled Town Friendship	101	F	4032	130	130	0	130
	UNA	101	F	4033	40	40	0	40
	LCAS Subscription (Zurich Municipal)	101	F	4035	150	150	0	150
	Shopwatch subscription/CHIBAC	101	F	4039	270	270	0	270
	Colin Tupper Memorial Award	101	F	4040	0	0	-0	0
	Publications	101	F	4036	150	150	0	150
	Computer Improvement/Maint. *	101	F	4038	16,500	68,000	51,500	53,000
	Computer software	101	F	4050	0	14,000	14,000	14,000
	Office Equipment	101	F	4051	1,670	1,670	0	1,670
	Bank Charges Payable	101	F	4010	400	400	0	400
	Card Payment System fees	101	F	4010	300	300	0	300
	Professional Fees*	101	F	4055	2,400	60,000	57,600	2,400
	Professional Fees (staff)	101	F	4055	1,000	1,000	0	1,000
	Audit Fees	101	F	4057	2,300	2,300	0	2,300
	Payroll Admin Costs	101	F	4059	1,500	1,500	0	1,500
	Cleaning Sundries	101	F	4216	70	70	0	70
	Subtotal	101	F		615,257	867,109	251,852	822,422

BUDGET 2026-2027

	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
Civic	Remembrance Sunday	102	C	4020	1,400	0	-1,400	0
	Custodian Uniforms	102	C	4111	600	600	0	600
	Revaluation and Audit of Civic Regalia	102	C	4119	1,200	1,200	0	1,200
	Robes and Hats*	102	C	4112	250	0	-250	0
	Cleaning/Repair Insignia*	102	C	4113	1,000	2,950	1,950	2,950
	Civic and Heritage Awards	102	C	4114	1,000	1,000	0	1,000
	Civic/Heritage Reception	102	C	4115	1,500	1,500	0	1,500
	Official Gifts	102	C	4116	500	500	0	500
	Guild of Mace-Bearers sub.	102	C	4117	60	60	0	60
	Freedom Ceremony	102	C	4127	0	0	-0	0
	Subtotal	102	C		7,510	7,810	300	7,810
Discretionary	'Street Names of Chichester' Book	103	C	4139	0	0	0	0
	Flags and Flagpoles	103	C	4172	500	500	0	500
	Chichester Tree Trail	103	C	xxxx	0	0	-0	0
	City Band (Gold level supporter)	103	C	4065	300	300	0	300
	Keats statue	103	C	xxxx	0	0	-0	0
	Blue plaques	103	C	4182	1,200	0	-1,200	0
	Local Historic Interest plaque	103	C	xxxx	500	0	-500	0
	Bell Tower Clock	103	C	4063	500	500	0	500
	Discretionary Grants	103	C	4260	60,000	60,000	0	60,000
	Community Advice Worker	103	C	4296	44,000	45,320	1,320	47,133
	Public Realm Projects	103	C		23,000	6,400	-16,600	6,400
	City Ambassadors	103	C		0	28,600	28,600	29,744
	Environmental Initiatives	103	C	4188	800	0	-800	0
	Planters and baskets	103	C	4195	15,000	30,000	15,000	31,200
	Graffiti removal	103	C	xxxx	0	0	0	0
	Walled Town Delegates	103	C	4204	1,000	0	-1,000	0
	Subtotal	103	C		146,800	171,620	24,820	175,777
Allolements	Rates & Water	104	P	4211	1,800	2,700	900	2,808
	Postage	104	P	4022	150	150	0	150
	Reps/Maint. General	104	P	4236	6,000	13,500	7,500	13,500
	Subtotal	104	P		7,950	16,350	8,400	16,458

BUDGET 2026-2027

	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
Council & Committees	Staff Costs (Planning)	110	F		20,878	21,546	668	22,408
	Employers NI	110	F	4001	2,351	1,718	-633	1,787
	Employers Superannuation	110	F	4002	4,217	3,232	-985	3,361
	Councillor Prof Development	110	F	4003	500	500	0	500
	Councillor Travel and Subsistence	110	F	4008	400	400	0	400
	General Expenses	110	F	4009	150	150	0	150
	Local election Expenses *	110	F	4020	12,000	12,000	0	12,000
	Refreshments	110	F	4100	100	100	0	100
	Members expenses	110	F	4102	1,100	1,100	0	1,100
	Subtotal	110	F	4004	41,696	40,746	-950	41,806
Community Affairs Committee	International Relations*	201	C					
	Joint Twinning-Speyer*	201	C	4185	500	250	-250	250
	Joint Twinning-Chartres*	201	C		500	250	-250	250
	Joint Twinning-Ravenna*	201	C	4186	500	250	-250	250
	European Assoc of Historic Towns	201	C	4187	0	250	250	250
		201	C	xxxx	300	0	-300	0
	Subtotal	201	C		1,800	1,000	-800	1,000
	Other Events - civic	202	C					
Events	Subtotal	202	C	4164	25,000	36,000	11,000	36,000
Crime and Disorder Initiatives	Community Wardens	203	C		51,030	53,071	2,041	55,194
	Subtotal	203	C	4140	51,030	53,071	2,041	55,194

BUDGET 2026-2027

	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
Statutory Expenses	War Memorials and statues R&M *	301	P	4148	2,000	2,100	100	2,100
	Statues and memorials	301	P	xxxx	2,000	2,000	0	2,000
	Footpath Lighting-Energy	301	P	4150	3,700	7,000	3,300	7,000
	Footpath Lighting Maintenance	301	P	4151	3,780	4,000	220	4,000
	Contribution to Public Conveniences	301	P	4144	20,800	21,632	832	21,632
	Litten Gardens grounds maintenance contra	301	P	4153	2,500	2,500	0	2,500
	Disused burial grounds*	301	P	4154	500	500	0	500
	St Martins	301	P		0	1,100	1,100	1,144
	Tree work to disused cemeteries	301	P		0	2,000	2,000	2,080
	Misc. Grnd Mtce & Street Furn.*	301	P	4156	500	2,000	1,500	2,080
	Street Naming & Signage*	301	P	4157	4,000	4,000	0	4,000
	Subtotal	301	P		39,780	48,832	9,052	49,036
Cemeteries	City Cemetery	302	C	4152	38,000	30,000	-8,000	30,000
		302	C		38,000	30,000	-8,000	30,000
Mayoralty	Travel and Subsistence	401	C	4009	1,000	500	-500	500
	General Expenses	401	C	4020	1,000	0	-1,000	0
	Mayors Allowance	401	C	4125	4,000	4,500	500	4,500
	Deputy Mayor's Allowance	401	C	xxxx	500	0	-500	0
	Mayor at Home-Summer	401	C	4130	0	0	-0	0
	Mayor at Home-Christmas	401	C	4131	1,700	3,700	2,000	3,700
	Receptions Other	401	C	4132	1,000	0	-1,000	0
	Subtotal	401	C		9,200	8,700	-500	8,700

BUDGET 2026-2027

	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
Council House	Staff Costs (Custodians)	501	P	4001	40,317	53,476	13,159	55,615
	Employers NI	501	P	4002	6,438	3,612	-2,826	3,756
	Employers Superannuation	501	P	4003	11,821	8,021	-3,800	8,342
	Overtime	501	P	4012	18,200	15,000	-3,200	15,600
	Professional fees (paintings)	501	P	4055	2,000	2,000	0	2,000
	Publicity	501	P	4101	6,000	1,000	-5,000	1,000
	Rates and Water	501	P	4211	54,370	57,022	2,652	59,303
	Bid membership	501	P	4206	1,404	1,460	56	1,460
	Electricity	501	P	4214	8,000	8,000	0	8,000
	Gas	501	P	4215	9,000	3,000	-6,000	3,000
	General cleaning	501	P	4216	2,300	2,300	0	2,300
	Cleaning and window cleaning	501	P	4212	9,400	11,504	2,104	11,504
	Council House equipment	501	P	4250	2,500	2,500	0	2,500
	Alarm main servicing and monitoring	501	P	4217	850	850	0	850
	Key holding and call outs	501	P	4217	700	700	0	700
	Lift Service Contract and R&M	501	P	4218	1,700	1,700	0	1,700
	Fire Alarm service maintenance and monitoring	501	P	4219	180	360	180	360
	Emergency Lighting	501	P	4209	750	750	0	750
	Fire Extinguishers	501	P	4210	1,250	1,000	-250	1,000
	Refuse Bin Hire	501	P	4220	0	500	500	500
	Automatic door service contract and R&M	501	P	4221	650	650	0	650
	Insurance	501	P	4225	11,000	14,360	3,360	14,934
	Wedding Licences*	501	P	4201	710	710	0	710
	Premises Licence	501	P	4227	700	700	0	700
	Council House R&M & improvements*	501	P	4231	8,000	8,000	0	8,000
	Council House EMR	501	P		0	168,000	168,000	168,000
	Cyclical maintenance budget*	501	P	4238	1,250	1,250	0	1,250
	Health and Safety	501	P	4245	1,500	1,500	0	1,500
	CCTV service contract and R&M	501	P	4234	400	400	0	400
	Council Chamber redecorations	501	P	xxx	0	0	-0	0
	MUGA running costs	501	P	xxx	750	0	-750	0
	Provision for vehicle replacement	501	P	xxx	10,000	10,000	0	10,000
	Running costs for van	501	P	4291	2,500	4,800	2,300	4,800
	Energy efficiency initiatives (boilers)	501	P	xxx	0	0	-0	0
	Maintenance of bus shelter	501	P	4145	500	1,500	1,000	1,500
	Inspections (solar& legionnaires)	501	P		0	2,028	2,028	2,028
	Lightning Protection service and R & M*	501	P	4241	220	220	0	220
	Heating, ventilation and air conditioning	501	P	4222	2,500	2,500	0	2,500
	Display Energy Certificate*	501	P	4242	400	220	-180	220
	Reps/Maint. General*	501	P	4236	0	1,300	1,300	1,300
	Reps/Maint. Gardens	501	P	4237	0	0	0	0

BUDGET 2026-2027

	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
Market House	Wedding expenditure	501	P	4246	500	500	0	500
	Space equivalent to hire	501	P	4262	0	0	0	0
	Subtotal	501	P		218,760	393,393	174,633	399,453
	Professional fees (legal fees)	502	P		2,500	2,500	0	2,500
	Subtotal	502	P	4055	2,500	2,500	0	2,500

BUDGET 2026-2027

	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
City Cross	Electricity	504	P					
	Reps/Maint. General	504	P	4214	300	860	560	860
	City Cross Conservation *	504	P	4236	1,000	3,250	2,250	3,380
	Clock service contract and R&M*	504	P	4300	2,000	20,000	18,000	20,000
	Subtotal	504	P	4302	500	340	-160	340
					3,800	24,450	20,650	24,580
St James Obelisk	Reps/Maint. General*	505	P					
		505	P	4236	100	100	0	100
	Subtotal	505	P		100	100	0	100
Brewery Field	Reps/Maint. General	508	P					
		508	P	4236	2,500	2,500	0	2,500
	Subtotal	508	P		2,500	2,500	0	2,500
Florence Park	Building maintenance		P					
	Staff training		P		0	0	0	5,000
	Toilet cleaning etc		P		0	0	0	3,000
	Play equipment maintenance		P		0	0	0	5,000
	Play equipment asset replacement reserve		P		0	0	0	5,000
	Subtotal		P		0	0	0	20,000
					0	0	0	38,000

BUDGET 2026-2027

	Expenditure headings	Cost Centre	Parent Committee	Description Code	2025/2026 Budget	2026/2027 Budget maximum scenario	Significant changes	2027/2028 Projected Budget
Bishops Palace, Roman Amphitheatre, Jubilee Gardens, Brandy Hole Copse	staff costs		F			0	0	134,092
	Vehicles and equipment		P			0	0	35,112
	Depot premises rental		P			0	0	27,800
	Depot premises rates		P			0	0	11,103
	Depot premises utilities		P			0	0	6,000
	Vehicle fuel		P			0	0	2,000
	Equipment maintenance (benches, playgrounds etc)		P			0	0	10,000
	Building maintenance		P			0	0	5,000
	Toilet cleaning		P			0	0	0
	Playground replacement reserve		P			0	0	10,000
Oaklands Park Priory Park	Tree works		P			0	0	25,000
	Subtotal					0	0	266,107
	staff costs		F			0	0	30,851
	Vehicles and equipment		P			0	0	6,000
	Depot premises rental		P			0	0	0
	Depot premises rates		P			0	0	0
	Depot premises utilities		P			0	0	0
	Vehicle fuel		P			0	0	1,200
	Equipment maintenance (benches, playgrounds etc)		P			0	0	30,000
	Building maintenance		P			0	0	35,000
LGR	Toilet cleaning		P			0	0	5,000
	Playground replacement reserve		P			0	0	50,000
	Tree works		P			0	0	25,000
	Subtotal					0	0	183,051
	LGR Reserve		F		0	100,000	100,000	100,000
	Subtotal				0	100,000	100,000	100,000
	TOTAL EXPENDITURE				1,211,683	1,804,181	592,498	2,260,493
	TOTAL BY COMMITTEE				656,953	1,007,855	350,902	1,129,170
			P	Total Finance	275,390	488,125	212,735	816,842
			C	Total Property	279,340	308,201	28,861	314,481
			Pl	Total Community	0	0	0	0

INCOME

Income headings	Cost Centre	Description Code	2025/2026 Budget £	2026/2027 Budget £	2027/2028 Budget £
Council House					
Hire Charges-Assembly Room	501	P 1001	32,193	33,481	34,820
Hire Charges-Court Room	501	P 1002	18,907	19,663	20,450
Wedding Income	501	P 1012	7,500	7,500	7,500
Solar Panel Income	501	P 1011	1,800	3,600	3,679
Street name change	103	P 1060	3,500	3,500	3,500
Hanging Basket Income	501	P 1013	2,500	2,500	2,500
Subtotal			66,400	70,244	72,449
Buttermarket					
Rental income	502	P 1120	77,000	80,080	83,283
Subtotal			77,000	80,080	83,283
Allotments					
Allotment rents	104	P 1020	21,973	29,813	33,987
Licence agreements	104	P 1028	250	250	250
Subtotal			22,223	30,063	34,237
Sales of Goods / Misc. income	101	F 1075	300	300	300
Other					
Precept Received	101	F 1176	970,760	1,596,519	2,039,562
Interest Received - General	101	F 1196	75,000	26,975	30,661
CDC Share of grant			0	0	0
Subtotal			1,045,760	1,623,494	2,070,223
TOTAL INCOME			1,211,683	1,804,181	2,260,493

Significant variances Budget 2026-27

FIN2025/26 - DRAFT BUDGET 2026-2027

Last modified: 11/11/2025

Budget 2026-27 & 2027-28		Significant changes 2026-7	Significant changes 2027-8
LGR	Florence Park	0	38,000
	Bishops P, RA, Jubilee, BH	0	266,107
	Oaklands Park	0	183,051
	Local Gov Reorganisation	100,000	0
	Legal fees	57,600	-57,600
	Graffiti removal	0	0
	Salaries	128,752	28,972
	Council House staff	3,333	3,204
	Council House EMR	168,000	0
	City Cross (reserve)	18,000	0
	Computer improvement budget	36,500	0
	New Councillor laptops	15,000	-15,000
	Computer software	14,000	0
	Gala and events	11,000	0
	Increase in cost of Ambassadors	12,000	1,144
	Planting cathedral beds	15,000	1,200
	Allotment R&M	7,500	108
	Other inflationary increases	5,813	13,021
			0
	Income		
	Hall bookings	-3,844	-2,205
	Buttermarket rental	-3,080	-3,203
	Allotment rent	-7,840	-4,174
	Interest received	48,025	3,686
Total of significant variances		625,759	456,311

Draft Budget Report 2026-2027

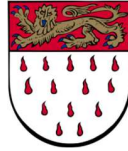
FIN2025/26 - DRAFT BUDGET 2026-2027

Last modified: 12/11/2025

The filming, photographing and recording of City Council meetings is now permitted by those members of the press and public attending. This includes the use of mobile devices by those using social media. It would be appreciated if anyone who wishes to do this could let the Chairman know before the meeting commences.

However, these provisions will not apply on occasions where the press and public are excluded from the meeting when confidential matters are discussed.

It is requested that discretion is exercised and nothing done to disrupt or distract the meeting in any way. The Chairman will reserve the right to request that filming/recording ceases if it is having a detrimental effect upon the meeting. If you do not wish to be filmed then please let the Chairman know so that alternative arrangements can be made



Chichester City Council

Finance Committee 19th November 2025

Chichester City Council – Draft Budget Report 2026–2027

1. Introduction

This report provides an overview of the proposed City Council budget for the financial year 2026–2027. It summarises key pressures, priorities, and the resulting impact on the Council's precept and Band D equivalent. The budget reflects the Council's ongoing commitment to maintaining essential services, preserving the City's heritage assets, and preparing responsibly for Local Government Reorganisation (LGR).

2. Headline Figures

- Precept 2025–2026: £970,760
- Proposed Precept 2026–2027: £1,596,519
- Overall Increase: £625,759

3. Impact on Band D Council Tax

2025–2026 Band D: £77.55

2026–2027 Band D (with LGR provision): £127.54

Increase: £49.99 (approximately £0.96p per week)

4. Key Budget Pressures and Priorities

A. Council Buildings

Maintaining and conserving the Council's historic assets is a central priority in the Council's Business Plan.

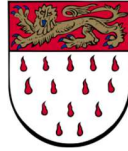
Council House – £168,000

- £150,000 essential maintenance (recurring)
- £18,000 asset replacement (e.g. kitchen equipment, boilers etc)

City Cross – £18,000

- Ongoing maintenance
- Establishment of reserve for future repairs

These allocations increase the Band D precept from £77.55 to £92.59 (+£15.04 or 28p per week).



Chichester City Council

Council House Maintenance Projects include (2026–2027):

- Roof gulley repairs (crush bar) – £20,000
- South stairwell roof repairs – £20,000
- Roof safety barrier replacement – £36,000
- Downpipe replacement – £20,000
- Scaffolding and contingency – £55,000

Future works on the Council House are estimated:

- 2027–2028: £105,000
- 2028–2029: £195,000

B. Digital and IT Investment – £65,500

To modernise and secure Council operations, the following upgrades are proposed:

- Software upgrades – £14,000
- New computer technology – £36,500
- Councillor laptops – £15,000

This investment increases the Band D precept from £77.55 to £82.79 (+£5.24 or 10p per week).

C. Provision of Services – £34,500

Enhancing community services and amenities:

- City Ambassadors – £12,000
- Cathedral bed planting – £15,000
- Allotments – £7,500

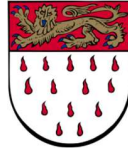
This increases the Band D precept from £77.55 to £80.31 (+£2.76 or 5p per week).

D. Staffing

A total increase of £71,224 is proposed to support:

- Part-time Finance Assistant
- Part-time Communications Officer
- Part-time Property Assistant

(No Project Manager included in this element.)



Chichester City Council

5. Local Government Reorganisation (LGR)

To ensure the Council is prepared to take on additional responsibilities and services during the year, provision is made for:

LGR earmarked reserve – £100,000

Legal fees – £57,600

Project Manager – £60,861

Total LGR Provision: £218,461

This increases the Band D precept from £77.55 to £95.21 (+£17.66 or 34p per week).

6. Forward Planning: LGR 2027–2028

Preparation for the transfer of parks and green spaces in 2027–2028 will require substantial financial and operational planning.

Projected New Parks and Green Spaces (2027–2028):

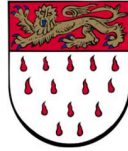
- Florence Park – £38,000
- Bishops Palace Gardens, Roman Amphitheatre, Jubilee Gardens, Brandy Hole Copse – £266,107
- Oaklands Park – £183,051

7. Existing Service Contributions to Chichester District Council

Community Wardens – £51,030 (three-year funding to March 2026)

Cemetery – £30,000 (MoU renewed February 2024 for five years)

Public Conveniences – £21,632 (from April 2024, reviewed annually and increased by RPI)



Chichester City Council

Summary

Local Government Reorganisation will have some impact on the budget, but less than originally anticipated because it is unlikely that asset disposals from the District Council will be forthcoming until 2027-2028

We will build a Local Government Reorganisation reserve with £100,000 in 2026-2027 and £100,000 in 2027-2028.

Discussions need to be had with the District Council regarding contributions to their services such as; Cemetery costs, District Wardens and Public Conveniences. The District Council have also requested that we take on Graffiti removal service (£30,000) this isn't currently included in the budget.

8. Summary of 2026–2027 Budget Changes

Staffing – £71,224

Buildings & Assets – £186,000

IT Investment – £65,500

Services – £34,500

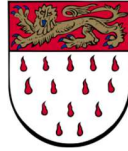
Other Adjustments – £50,074

Subtotal – £407,298

LGR Reserves & Costs – £218,461

Total Increase – £625,759

Band D (2026–2027): £127.54



Chichester City Council

9. Conclusion

The 2026–2027 budget prioritises:

- Protecting Chichester's heritage assets
- Strengthening digital capacity
- Maintaining essential services
- Preparing responsibly for Local Government Reorganisation

The proposed precept increase reflects the need to invest sustainably in the City's future while maintaining sound financial management.

The estimated increase in the budget of £625,759 equates to an increase of £49.99 per Band D taxpayer per annum from £77.55 to £127.54.

The actual taxbase figure will change the final precept increase. This is currently unknown until Late November.