

Minutes of the Meeting of the **FINANCE AND GOVERNANCE COMMITTEE** held at the Town Hall, Swanage on **WEDNESDAY 25th FEBRUARY 2026** at 2.15 p.m.

PRESENT:- Councillor M. Bonfield (Town Mayor) – Chairman

Councillor T. Foster
Councillor C. Moreton
Councillor C. Sutton
Councillor C. Tomes
Councillor S. Vile

Also in attendance: -

Dr M Ayres	Town Clerk and RFO
Mrs R Darkin-Miller	Internal Auditor (until 2.35 p.m.)
Miss A Spencer	Finance Manager

There were no members of the public present at the meeting.

1. **APOLOGIES**

An apology for his inability to attend the meeting was received from Councillor Suttle.

2. **DECLARATIONS OF INTEREST**

Members were invited to declare their interests and consider any requests for Grants of Dispensations in accordance with Section 9 and Appendix B of the Council's Code of Conduct.

There were no declarations to record on this occasion.

3. **TO RECEIVE THE MINUTES OF THE MEETING OF THE CAPITAL PROJECTS SUB-COMMITTEE HELD 19TH JANUARY 2026 AND CONSIDER ANY RECOMMENDATIONS**

Consideration was given to the following recommendations made by the Capital Projects Sub-Committee to the Finance & Governance Committee. It was proposed by Councillor Tomes, seconded by Councillor Sutton, and AGREED UNANIMOUSLY: -

5. Parade Railing Repair-Proposals

That the sum of £5,000 allocated within the 2025/26 one-off revenue budget for the upgrade of the Santa Fe railings be reallocated to the repair of railings at the parade and that the authority to determine the most appropriate course of repair be granted to the Assets and Compliance Manager in conjunction with Dorset Council.

It was proposed by Councillor Foster, seconded by Councillor Vile, and AGREED UNANIMOUSLY: -

6. Town Centre Festive Lights Catenary - proposals

That the budget allocation of £6,000 per annum for the hire of town centre festoon lighting be brought forward a year from 2027/28 to 2026/27.

4. **INTERNAL AUDIT**

For the benefit of the most recently appointed members Mrs Darkin-Miller, the Council's Internal Auditor, introduced herself to the committee.

a) **INSTRUCTION OF ADDITIONAL WORK**

Proposals were set out by the Chairman and Town Clerk for a review of certain internal processes and procedures by the Council's internal auditor. It was noted that additional internal audit work had been commissioned previously as a tool for learning and applying this knowledge to future projects, thereby driving continuous improvement. A recognition of the benefits of self-review was seen as a key organisational strength and members welcomed this approach. The audit work would include:

1. Asset transfer – a review of the processes applied during the asset transfer from the legacy Purbeck District Council leading up to the formation of Dorset Council in 2019 to inform work around future asset transfers.
2. Delegated decision-making – a review of processes required under the Openness of Local Government Bodies Regulations, 2014, and the consistency of practices around the recording and reporting of officer decisions.

It was proposed by Councillor Vile, seconded by Councillor Sutton and RESOLVED UNANIMOUSLY:

To instruct the Internal Auditor to review and report on:

- Asset transfers (specifically, the transfers enacted between Swanage Town Council and the legacy Purbeck District Council); and
- Delegated decision-making (the practice around the recording and reporting of officer decisions).

b) **UPDATE ON ACTION POINTS FROM INTERNAL AUDIT REPORTS 2024/25**

Members reviewed the updates on the high and medium level recommendations that had been made by the council's internal auditor contained within six Internal Audit reports issued relating to the 2024/25 financial year. The status updates on the recommendations made in those reports were noted.

5. **FINANCIAL REPORTS**

a) **Income and Expenditure Account Q3 2025/26**

Consideration was given to a report setting out the Council's financial position at the end of the third quarter of the financial year and forecast year-end position.

It was reported that at the end of Q3 net expenditure was £137k under budget in total, with income from car parking and investments being significantly over budget, and employee costs being under budget.

It was noted that an appropriation of £140k from the general reserve to the Green Seafront Scheme earmarked reserve had been allocated during the 2026/27 estimates, and this sum had been included in the forecast for the current year.

However, it was noted that any further adjustments would be made to these reserves at year end, as per the Council's Reserves Policy. The reserves held for the Green Seafront Scheme were discussed and it was agreed that the funding should be held in one Earmarked Reserve, rather than a number of component EMRs. Members noted the contents of the report.

b) **Capital Programme Monitoring Report**

A Capital Programme Monitoring Report for the 2025/26 financial year was submitted for information. The report and the progress made with the projects was noted. Discussion arose as to the proposed way forward in respect of the IT tender. It was noted that this would be in two processes with the first being an EOI being issued for IT Consultancy services, the second with the purchase of any recommended hardware/software. Discussion also ensued regarding a digital transformation process and how this may be incorporated into any procurement.

6. **ITEMS OF INFORMATION AND MATTERS FOR FORTHCOMING AGENDAS**

The following matters were listed for forthcoming agendas.

- **Update on creation of FOI webpage** – it was reported that this was still under construction.
- **Digital Transformation**– discussed in item 5 b).
- **Review of Social Media Policy**
- **Internal Audit Report 2025/26 - Visit 4 of 6** - Members were informed that an Internal Audit Report for Visit 4 had been received, reviewing Risk Management, Payments and Car Park Income, with no recommendations having been made by the Internal Auditor.

7. **DATE OF NEXT MEETING**

The date of the next scheduled meeting was noted as 18th March 2026, at 12.00 p.m.

The meeting concluded at 3.15 p.m.
