

GODALMING TOWN COUNCIL

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Municipal Buildings
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6 June 2014

I HEREBY SUMMON YOU to attend the **AUDIT COMMITTEE** Meeting to be held in the Council Chamber, Municipal Buildings, Godalming, on THURSDAY, 12 JUNE 2014 at 6.30 pm.

Louise P Goodfellow
Town Clerk

Committee Members: Councillor Hunter – Chairman
Councillor Thornton – Vice Chairman
Councillor Noyce
Councillor Robinson
Councillor Williams

AGENDA

1. MINUTES

To approve as a correct record the minutes of the meeting held on the 6 March 2014, a copy of which has been circulated previously.

2. APOLOGIES FOR ABSENCE

3. PETITIONS/STATEMENTS/QUESTIONS FROM MEMBERS OF THE PUBLIC

The Chairman to allow members of the public to ask questions, or make a statement or present a petition. This forum to be conducted in accordance with Standing Order 4.

4. DISCLOSABLE PECUNIARY INTERESTS AND NON-PECUNIARY INTERESTS

To receive from Members any declarations of interests in relation to any items included on the Agenda for this meeting required to be disclosed by the Localism Act 2011 and the Godalming Members' Code of Conduct.

5. WORK PROGRAMME

Members reviewed the work programme, including action points, for the year. In addition Members reviewed who should take responsibility for each aspect of the programme in the light of the changes made to the membership of the committee. It was noted that as the Responsible Finance office was retiring in July, her responsibilities would need to be allocated to her replacement when that information was available. (copies attached for the information of Members).

An updated report for the renegotiated utility provision for gas and electricity with the relevant savings was tabled.

Members of the Public have the right to attend all meetings of the Town Council and its Committees and are welcome.

The replacement of the worn carpet in the general office was in hand. A provision had made in the budget for redecorating the office as well as the replacement of carpet, in order that upheaval to the offices was kept to a minimum. Waverley Borough Council had been approached for quotes for the decorating.

6. BANK RECONCILIATION

The Responsible Finance Officer tabled the current Bank Reconciliation for the information of Members.

Members agreed that the Chairman should sign the bank reconciliation tabled.

7. INTERNAL AUDIT

Members noted that both the internal audit reports for GTC and JBC were conducted on 2 June 2014 by Mulberry and Co.

A minor typo had been amended correcting Audit sub-committee to Audit committee on page 4-35.

Members RECEIVED and ADOPTED the report (a copy of the Internal Auditor's Report is attached for the information of Members) and considered the recommendations contained therein.

8. ANNUAL RETURN (INCLUDING ANNUAL GOVERNANCE STATEMENT) FOR THE YEAR ENDING 31 MARCH 2014

Members were also asked to agree Section 4 Annual Internal Audit Report for both Godalming Town Council and Godalming Joint Burial Committee and considered the answers to the questions posed at Section 2 of the Annual Governance Statements for Godalming Town Council and Godalming Joint Burial Committee and recommended the subsequent answers to Full Council and Godalming Joint Burial Committee on Thursday, 26 June 2014, copies of all sections attached for the information of Members.

	Question <i>Godalming Town Council</i>	Recommended Answer	Evidence
1	We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices	YES	Assurances from the Internal Auditor and officers (the Town Clerk & the Responsible Finance Officer)
2	We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES	Detailed evidence from the work programme of the Audit Committee as recorded in the minutes to Full Council on 27 th March 2014 Minutes 414-13 refer). Also assurances in the Internal Audit Reports
3	We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential	YES	The specific risk analysis – considered by Audit Sub Committee on 27 th March

	non-compliance with laws, regulations and codes of practice, which could have a significant financial effect on the ability of the council to conduct its business or on its finances.		2014 (Minutes 414-13,415-13 ,417-13, 418-13 refer)
4	We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	YES	Relevant notices displayed as per the Accounts and Audit Regulations.
5	We have carried out an assessment of the risks facing the council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES	Risk Assessments all available for inspection in the Council's offices and on-going programme of risk analysis as part of the Audit Committee's work programme on 27 th March 2014 (Minute 381-13 refers)
6	We have maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems and carried out a review of its effectiveness.	YES	Review of the effectiveness of internal audit undertaken by the Audit Committee on 27 th March 2014 (Minute 418-13 refers). Also assurances in the Internal Audit Reports
7	We have taken appropriate action on all matters raised in reports from internal and external audit.	YES	Minute Full Council 96-13 & 245-13 and Audit 202-13 refers
8	We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the council and, where appropriate have included them in the accounting statements.	YES	Annual provision made in reserves for election expenses; against a potential liability in respect of The Square. See annual statement of accounts.
9	Trust funds (including charitable) – in our capacity as the sole managing trustee we have discharged our responsibility in relation to the accountability for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	N/A	This Council manages no trust funds.

	Question <i>Godalming Joint Burial Committee</i>	Recommended Answer	Evidence
1	We have approved the accounting statements which have been prepared in accordance with the requirements of the Accounts and Audit Regulations and proper practices	YES	Assurances from the Internal Auditor and officers (the Town Clerk & the Responsible Finance Officer)
2	We have maintained an adequate system of internal control, including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	YES	Detailed evidence from the work programme of the Audit Committee as recorded in the minutes and reported to the JBC on 27 March 2014 (Minute 415-13 refer). Also assurances in the Internal Audit Reports
3	We have taken all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and codes of practice, which could have a significant financial effect on the ability of the council to conduct its business or on its finances.	YES	The specific risk analysis – considered by Audit Committee on Committee on 27 th March 2014 (Minute 417-13 & 418-13 refer) and JBC 54-13
4	We have provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	YES	Relevant notices displayed as per the Accounts and Audit Regulations.
5	We have carried out an assessment of the risks facing the council and taken appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	YES	Risk Assessments all available for inspection in the Council's offices and on-going programme of risk analysis as part of the Audit Committee's work programme. on 6 th March 2014 (Minute 381-13 refers) All previously reported to P&M Committee and JBC Committee (Minute 54-13)
6	We have maintained throughout the year an adequate and effective system of internal audit of the council accounting records and control systems and carried out a review of its effectiveness.	YES	Review of the effectiveness of internal audit undertaken by the JBC Committee on 27 th March 2014 (Minute 55-13 refers). Also assurances in the Internal Audit Reports minute Audit Committee 386-13.

7	We have taken appropriate action on all matters raised in reports from internal and external audit.	YES	JBC Minute 33-13, 53-13
8	We have considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on the council and, where appropriate have included them in the accounting statements.	YES	Annual provision made in reserves for liability in respect of Memorials and Memorial inspections. See annual statement of accounts.

9. RECEIPTS TAKEN BY PHONE OR VIRTUAL TERMINAL

Members noted that as agreed at the meetings of Audit Committee 6th March 2014 and Full Council 27th March 2014 (Minutes 384-14 and 414-14 refers) regarding the setting up of the Sage system to allow the Town Council to take receipts by phone, progress was being made. (A copy of the Merchant's Operating agreement is attached for the information of Members).

10. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held on Thursday, 9 October 2014 at 6.30 pm in the Council Chamber.

11. ANNOUNCEMENTS

Brought forward by permission of the Chairman. Requests to be submitted prior to commencement of the meeting.

THE COMMITTEE MAY WISH TO EXCLUDE THE PUBLIC AND PRESS FROM THE MEETING AT THIS POINT PRIOR TO CONSIDERATION OF THE FOLLOWING ITEM BY REASON OF THE CONFIDENTIAL NATURE OF THE BUSINESS TO BE TRANSACTED IE. STAFFING MATTERS.

GODALMING TOWN COUNCIL

Disclosure by a Member¹ of a disclosable pecuniary interest or a non-pecuniary interest in a matter under consideration at a meeting (S.31 (4) Localism Act 2011 and the adopted Godalming Members' Code of Conduct).

As required by the Localism Act 2011 and the adopted Godalming Members' Code of Conduct, **I HEREBY DISCLOSE**, for the information of the authority that I have [a disclosable pecuniary interest]² [a non-pecuniary interest]³ in the following matter:-

COMMITTEE:

DATE:

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest.

Agenda No.	Subject	Disclosable Pecuniary Interest	Non-Pecuniary Interest	Reason

Signed _____

Dated _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee

² A disclosable pecuniary interest is defined by the Relevant Authorities (Disclosable Pecuniary Interests) regulations 2013/1464 and relate to employment, office, trade, profession or vocation, sponsorship, contracts, beneficial interests in land, licences to occupy land, corporate tenancies and securities

³ A non-pecuniary interest is defined by Section 5 (4) of the Godalming Members' Code of Conduct.