

**MINUTES AND REPORT OF THE AUDIT COMMITTEE
HELD ON THE 4 JULY 2019**

*	Councillor Boyle
#	Councillor Crooks – Vice-Chair
*	Councillor Heagin – Chair
*	Councillor Steel
0	Councillor Welland

* Present # Absent & No Apology Received 0 Apology for Absence L Late

94. MINUTES

The Minutes of the Meeting held on 22 May 2019 were signed by the Chair as a correct record.

95. APOLOGIES FOR ABSENCE

Apologies for absence were received and recorded as above.

96. DISCLOSABLE PECUNIARY INTERESTS AND NON-PECUNIARY INTERESTS

Members made no declarations of interest in relation to any item on the agenda for this meeting, which is required to be disclosed by the Localism Act 2011 and the Godalming Members' Code of Conduct.

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

No petitions/statements/questions had been received from members of the public in accordance with Standing Order No 5.

98. QUESTIONS BY MEMBERS

No questions from Councillors had been received from Members in accordance with Standing Order 6.

99. WORK PROGRAMME

Members considered the Committee's Work Programme and noted progress on the items therein (copy attached to record minutes).

100. BANK RECONCILIATION

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

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

101. INCOME CONTROLS

Members received the report on the review of income controls – no issues were raised.

102. PAYMENT CONTROLS

Members received the report on the review of payment controls – Members noted one invoice was missing, presumed misfiled. If not found, Members requested that the RFO seek a copy invoice for completeness of records.

103. PAYROLL CONTROLS

Members received the report on the review of payroll controls – no issues were raised.

104. PETTY CASH

Members received the report on the review of petty cash – no issues were raised.

105. PROPER BOOKKEEPING

Members received the report on the review of bookkeeping – no issues were raised.

106. VAT CONTROLS

Members received the report on the review of VAT controls – no issues were raised.

107. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held on Thursday, 19 September 2019 at 7.00pm in the Council Chamber.

108. ANNOUNCEMENTS

There were no announcements.

AUDIT COMMITTEE WORK PROGRAMME

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Bank Reconciliation	Cllr Heagin/RFO	4 July 2019	Latest Bank recs reviewed at each Meeting of Audit Committee	Chair to review and sign at each meeting of the Audit Committee.	Ongoing
Internal Control – Meeting 1					
Income Controls	Cllr Michael Steel	4 July 2019	Conducted 4 July 2019 – no issues identified	Annual review to be completed by July 2020	
Payment Controls	Cllr Michael Steel	4 July 2019	Conducted 4 July 2019– one invoice not found, presumed misfiled. If not located, a copy invoice to be sought and placed on file for completeness.	Annual review to be completed by July 2020	
Payroll Controls	Cllr Michael Steel	4 July 2019	Conducted 4 July 2019 – no issues identified.	Annual review to be completed by July 2020	
Petty Cash	Cllr Michael Steel	4 July 2019	Conducted 4 July 2019 – no issues identified	Annual review to be completed by July 2020	
Proper Book-keeping	Cllr Michael Steel	4 July 2019	Conducted 4 July 2019 – no issues identified	Annual review to be completed by July 2020	
VAT Controls	Cllr Michael Steel	4 July 2019	Conducted 4 July 2019 – no issues identified	Annual review to be completed by July 2020	

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Miscellaneous – Meeting 2					
External Auditor's Report	RFO	20 September 2018	Annual report received 20 September 2018. Onward Recommendation to Full Council on 10 January 2019	Annual report to be received around Oct 2019. Onward Recommendation to Full Council	
Asset Control	Cllr Boyle/RFO	20 September 2018	Conducted 20 September 2018 - to be reviewed in 12 months	Annual review to be completed by October 2019	
Review of Ongoing Suppliers	RFO /Facilities Supervisor/TC	Ongoing	Recently reviewed: - Insurance providers reviewed March 2018 (GTC), October 2018 (Museum) & March 2019 (JBC) - Christmas Light provider reviewed March 2019	Ongoing task.	
Financial Regulations	RFO	20 September 2018	Review of Financial Regulations completed at by this Committee 20 Sept 2018 and agreed by Full Council on 15 Nov 2018	Annual review to be completed by October 2019	
Procedures	Cllr Welland	Ongoing	Financial procedures as updated agreed by this Committee on 6 October 2016 Other key processes agreed by the Committee on 16 March 2017	Creating an Standard Operating procedures file for each position – aimed completion March 2020	
Budgetary Controls	Cllr Welland	24 January 2019	Conducted 24 January 2019 - to be reviewed in 12 months	Annual review to be completed by January 2020	

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
---------	-----------------------------------	--------------------------	-------------------------	--------	-------------------------

Risk Management – Meeting 3					
Risk Assessment – Business Continuity	Cllr Heagin /RFO	24 January 2019	Needs a risk assessment performed and Scheme of Delegation incorporated	Outstanding	To complete a risk assessment and incorporate Scheme of Delegation - bring to next meeting on 18 April 2019 Deferred until next meeting on 4 July 2019
Risk Assessment – Environmental	Cllr Crooks/RFO	24 January 2019	An Environment Sustainability Policy needs to be developed	Outstanding	An Environment Sustainability Policy needs to be developed - bring to next meeting on 18 April 2019 Deferred until next meeting on 4 July 2019
Risk Assessment – Legal	Cllr Boyle/RFO	24 January 2019	To be reviewed annually	Annual review to be completed by January 2020	
Risk Assessment – Physical & Information Security	Cllr Welland/RFO	18 April 2019	Cllr Follows & Wainwright to provide RFO with information required from IT providers	Annual review to be completed by January 2020	
Risk Assessment – Reputation	Cllr Heagin /RFO	24 January 2019	To be reviewed annually	Annual review to be completed by January 2020	
Risk Assessment – Health & Safety	Cllr Heagin /RFO	24 January 2019	To be reviewed annually	Annual review to be completed by January 2020	RFO to organise Workplace Assessments for full time staff
Risk Assessment – Financial	Cllr Crooks /RFO	24 January 2019	To be reviewed annually	Annual review to be completed by January 2020	
Insurance	Town Clerk/RFO/ Cllr Heagin	Market test of insurers completed and reported to P&M on 22 March 2018	To be reviewed annually	On going	
Risk Assessment – Safeguarding	Cllr Boyle			New item	
Risk Assessment – Events	Cllr Heagin			New item	

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
---------	-----------------------------------	--------------------------	-------------------------	--------	-------------------------

Year End – Meeting 4					
Internal Auditor's Reports	RFO	18 April 2019	Final audit report received and responses given. To be onward recommended to next Full Council meeting	Annual review to be completed as part of Annual Governance and Accountability Return process	
Management of Debt (particularly Bad Debt)	RFO	18 April 2019	To be reviewed annually	Annual review completed by March 2020	
Review of Effectiveness of Internal Control	Cllr Heagin /RFO	18 April 2019	To be reviewed annually	Annual review to be completed as part of Annual Governance and Accountability Return process	
Annual Governance Statement	Cllr Heagin /RFO	18 April 2019	To be reviewed annually	Annual review to be completed as part of Annual Governance and Accountability Return process	
Annual Accounting Statements	Cllr Heagin /RFO	18 April 2019	To be reviewed annually	Annual review to be completed as part of Annual Governance and Accountability Return process	