

GODALMING TOWN COUNCIL

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Municipal Buildings
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24 February 2012

I HEREBY SUMMON YOU to attend the **AUDIT SUB COMMITTEE** Meeting to be held in the Town Clerk's Office, Municipal Buildings, Godalming on THURSDAY, 1 MARCH 2012 at 6.30 pm.

Louise P Goodfellow
Town Clerk

Committee Members: Councillor S Bott – Chairman
Councillor Hunter – Vice Chairman
Councillor Wheatley
Councillor A Bott
Councillor Welland

AGENDA

1. MINUTES

To approve as a correct record the minutes of the meeting held on the 3 November 2011, 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 80.

4. DISCLOSURE OF PERSONAL AND PREJUDICIAL INTERESTS

To receive from Members, in relation to any items included on the agenda for this meeting, disclosure of any interests which are required to be disclosed by the Local Authorities (Model Code of Conduct) Order 2007 No.1159.

Members are requested to disclose, in accordance with the Code of Conduct, both the existence and nature of any "Personal" or "Prejudicial" interests that they may have in relation to matters for consideration on this agenda.

Personal Interests

- (1) Subject to sub-paragraphs (2) to (5) below, where a Member has a personal interest in any business of the Town Council and attends a meeting of the Council at which the business is considered, the Member must disclose to that meeting the existence and nature of that interest at the commencement of that consideration, or when the interest becomes apparent.

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

- (2) Where the Member has a personal interest in any business of the Town Council which relates to or is likely to affect a person described in paragraph 8(1)(a)(i) or 8(1)(a)(ii)(aa) of the Code of Conduct, the Member needs only disclose to the meeting the existence and nature of that interest when s/he addresses the meeting on that business.
- (3) Where the Member has a personal interest in any business of the Town Council of the type mentioned in paragraph 8(1)(a)(viii) of the Code of Conduct, the Member need not disclose the nature or existence of that interest to the meeting if the interest was registered more than three years before the date of the meeting.
- (4) Sub-paragraph (1) only applies where the Member is aware or ought reasonably to be aware of the existence of the personal interest.
- (5) Where a Member has a personal interest but, by virtue of paragraph 14 of the Code of Conduct, sensitive information relating to it is not registered in the Town Council's register of members' interests, the Member must indicate to the meeting that s/he has a personal interest, but need not disclose the sensitive information to the meeting

Prejudicial Interests

Where a Member has a personal interest in any business of the Town Council that Member also has a prejudicial interest in that business where the interest is one which a member of the public with knowledge of the relevant facts would reasonably regard as so significant that it is likely to prejudice that Member's judgement of the public interest. Where a Member has a prejudicial interest that Member must withdraw from the room or chamber where a meeting considering the business is being held.

5. WORK PROGRAMME

Members to review the work programme, including actions points, for the past year and to receive individual reports to date (completed copies attached for the information of Members).

In addition Members to review the content of the work programme and agree what Risks should be considered for review and included for the ensuing year and who should take responsibility for each aspect of the programme (an updated copy of the work programme is attached for the information of Members).

6. BANK RECONCILIATIONS

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

Members to agree that the Chairman should sign the bank reconciliations tabled.

7. TRANSFER PROCESS OF ACCOUNTING PACKAGE

A brief report is attached for the information of Members relating to the process undertaken relating to the transfer of the financial data from RBS DOS to RBS Windows, as agreed at the Audit Sub Committee meeting on 3 October 2011.

8. REVIEW OF THE EFFECTIVENESS OF THE SYSTEMS OF AUDIT FOR GODALMING TOWN COUNCIL

In accordance with the Accounts and Audit (England) Regulations 2011 all bodies are required to undertake a review of the effectiveness of the internal audit annually by 31 March each year.

The five areas that must be covered are:

- Scope of Internal Audit
Has the scope of the internal audit been discussed with the Internal Auditor to ensure that all the relevant risks are covered?
- Independence
Is the Internal Auditor sufficiently independent, objective and unbiased?
- Competence
Does the Internal Auditor have sufficient knowledge to be able to carry out the audit?
- Relationships
Are the relevant responsibilities of Members, Clerk and RFO clearly defined?
- Planning & Reporting
Is the body aware of a timetable of when the internal and external audits will take place and when the reports from these will be expected?

Internal Audit Process

Is the work of the Internal Audit reviewed regularly?

Are the reports on the work of the Internal Auditor presented to the committee?

Are the reviews and risk assessments undertaken from the Work Programme by the Audit Sub Committee on behalf of the Joint Burial Committee reported to the committee?

Are the Annual reports from the Internal Auditor presented to the committee?

External Audit Process

Are the Annual reports from the External Auditor presented to the committee?

Does the committee ensure that recommendations from the External Auditor are implemented?

Does the Audit Sub Committee provide regular reports relating to its recommendations and the agreed Work Programme to the Policy & Management Committee?

Mark Mulberry of Mulberry & Co was appointed as the Internal Auditor for the financial year 2010/2011 and following a successful outcome has been reappointed for the current year.

BDO Stoy Hayward has been and continues to be the External Auditor for Godalming Town Council and Godalming Joint Burial Committee. As BDO is appointed by the Audit Commission to undertake the external audit for both Godalming Town Council and the Godalming Joint Burial Committee there is currently no facility to change provider if the Council so desired.

9. REVIEW OF THE EFFECTIVENESS OF THE SYSTEMS OF AUDIT FOR GODALMING JOINT BURIAL COMMITTEE

Members to receive the report and minutes from the Godalming Joint Burial Committee, which met on the 12 January 2012, relating to the effectiveness of the systems of audit for Godalming Joint Burial Committee.

10. DATE OF NEXT MEETING

The next meeting of the Audit Sub Committee is scheduled to be held in the Council Chamber on Thursday, 21 June 2012 at 6.30 pm.

11. ANNOUNCEMENTS

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

GODALMING TOWN COUNCIL

Disclosure by a Member¹ of a personal interest or a prejudicial interest in a matter under consideration at a meeting (S.81 Local Government Act 2000 and the adopted Godalming Town Council Code of Conduct).

As required by the Local Government Act 2000, **I HEREBY DISCLOSE**, for the information of the authority that I have [a personal interest]² [a prejudicial interest]³ in⁴ the following matter:-

COMMITTEE: _____

DATE: _____

NAME OF COUNCILLOR: _____

Please use the form below to state in which agenda items you have an interest. If you have a prejudicial interest in an item, please indicate whether you wish to speak (refer to Godalming Town Council's Code of Conduct paragraph 12(2)).

Agenda No.	Subject	Personal	Prejudicial	Reason	Speak?	
					Yes	No

Signed _____

Dated _____

¹ "Member" includes co-opted member, member of a committee, joint committee or sub-committee – section 83, Local Government Act 2000.

² A personal interest includes:

Any matter registered in the register of interests

Any decision which affects the well-being or financial position of a member or a friend or relative to a greater extent than others.

³ A prejudicial interest is a personal interest so significant that it is likely to prejudice the member's judgment of the public interest.

⁴ State item under consideration.