

**MINUTES AND REPORT OF THE AUDIT COMMITTEE
HELD ON THE 19 MARCH 2015**

*	Councillor Hunter – Chairman
0	Councillor Thornton – Vice Chairman
*	Councillor Noyce
*	Councillor Robinson
0	Councillor Williams

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

404. MINUTES

The Minutes of the Meeting held on 6 January 2015 were signed by the Chairman as a correct record.

405. APOLOGIES & SUBSTITUTES

Apologies were received from Councillors Thornton and Williams and Councillors Thomson & Lister were agreed as substitutes.

406. 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 4.

407. 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.

408. WORK PROGRAMME

Members considered the work programme and received an oral report from the Town Clerk as Responsible Finance Officer about additional areas of risk that the Committee might consider adding to the work programme (work programme attached to record minutes).

409. BANK RECONCILIATION

The Responsible Finance Officer tabled the Bank Reconciliation for February 2015 and a second to 6 March 2015.

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

410. REVIEW OF THE EFFECTIVENESS OF INTERNAL CONTROL FOR GODALMING TOWN COUNCIL AND GODALMING JOINT BURIAL COMMITTEE

Members considered a report from the Town Clerk as Responsible Finance Officer and undertook an initial review of the effectiveness of internal control for both Godalming Town Council and the Godalming Joint Burial Committee. A series of questions were posed and the Committee agreed the answers as shown in the Town Clerk's report and recommended those answers to Full Council and the Godalming Joint Burial Committee.

The Committee specifically recommended to Full Council that Mark Mulberry of Mulberry & Co be asked to undertake one further year (2015/16 Financial year) as the Council's Internal Auditor but that, in accordance with good practice, a new internal auditor would be sought for the financial year 2016/17. The additional year to take the Council through substantive changes in financial practices and a new administration.

411. CHANGES TO THE SMALLER AUTHORITIES' LOCAL AUDIT AND ACCOUNTABILITY FRAMEWORK

Members considered a document published by the Department for Communities and Local Government in March 2015 about changes to audit arrangement for the smaller authorities including Godalming Town Council. Members noted the following - that the Audit Commission closes on 31 March 2015; that Godalming Town Council will keep the external auditor appointed by the Audit Commission until completion of the 2016/17 audits; and that for the financial year starting on 1 April 2017 Godalming Town Council will be responsible for appointing its own external auditor.

Members agreed that this point should be specifically reported to Full Council

412. ACCOUNTS AND AUDIT ARRANGEMENTS FOR JOINT COMMITTEE FROM 2015/16 – GODALMING JOINT BURIAL COMMITTEE

Members considered a letter from the Audit Commission about audit arrangements for the Godalming Joint Burial Committee effective from 2015/16 and noted that as from the financial year starting 1 April 2015 there will be no separate external audit of the Joint Burial Committee.

413. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held on Thursday, 4 June 2015 at 6.30 pm in the Council Chamber.

414. ANNOUNCEMENTS

There were no announcements.