

# GODALMING TOWN COUNCIL

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1 March 2013

I HEREBY SUMMON YOU to attend the **AUDIT SUB-COMMITTEE** Meeting to be held in the Council Chamber, Municipal Buildings, Godalming on THURSDAY, 7 MARCH 2013 at 6.30 pm.

Louise P Goodfellow  
Town Clerk

Committee Members: Councillor S Bott – Chairman  
Councillor Hunter – Vice Chairman  
Councillor Cosser  
Councillor A Bott  
Councillor Thornton

## AGENDA

1. MINUTES

To approve as a correct record the minutes of the meeting held on the 24 January 2013, 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. 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 to receive the reports undertaken to date on the work programme and to assess progress for the remainder (brought forward Work Programme attached for the information of Members.)

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

6. REVIEW OF THE EFFECTIVENESS OF INTERNAL AUDIT FOR GODALMING TOWN COUNCIL AND JOINT BURIAL COMMITTEE

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?
- Audit 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.

## Characteristics of the Review

Can it be Seen as a Catalyst for Change?

Evidence Work Programme and Reviews undertaken to assess Risk and the areas that are developed from these reviews

Does it Add Value?

The follow up actions that are taken from the work programme to make improvements to enhance our services.

Is it Forward Looking?

Identifies risks and incorporates them into the Work Programme which is reviewed and updated at each meeting of the Audit sub committee to ensure it is forward looking and meeting events e.g. Website added under Reputation

Is it Challenging?

It has created its own Work Programme identifying areas and risks over and above the norm that are considered and are reviewed on a regular basis to ensure compliance and to allow Members to take ownership of the risks and how they are managed to meet best practice.

Members received and noted the report and minutes from the Godalming Joint Burial Committee (JBC), which met on the 12 January 2012, relating to the effectiveness of the systems of audit for Godalming Joint Burial Committee. Members specifically noted the observation from the JBC that the *Audit Sub-Committee should include a member of the JBC and agreed to make a recommendation to the Policy & Management Committee to that effect.*

### 7. BANK RECONCILIATION

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

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

### 8. DATE OF NEXT MEETING

The next meeting of the Audit Sub-Committee is scheduled to be held on Thursday, 13 June 2013 at 6.30 pm in the Council Chamber.

## ANNOUNCEMENTS

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

## GODALMING TOWN COUNCIL

Disclosure by a Member<sup>1</sup> 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]<sup>2</sup> [a non-pecuniary interest]<sup>3</sup> 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** \_\_\_\_\_

<sup>1</sup> "Member" includes co-opted member, member of a committee, joint committee or sub-committee

<sup>2</sup> 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

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