

**MINUTES AND REPORT OF THE AUDIT COMMITTEE
HELD ON 1 FEBRUARY 2024**

* Councillor Crooks – Chair
* Councillor Holliday
* Councillor Steel
0 Councillor Taylor
* Councillor Thomson – Vice Chair

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

480. MINUTES

The Minutes of the Meeting held on 14 September 2023 were signed by the Chair as a correct record.

481. APOLOGIES FOR ABSENCE

Apologies for absence were received and recorded as above.

482. DISCLOSABLE PECUNIARY INTERESTS AND OTHER REGISTERABLE 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.

483. 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.

484. QUESTIONS BY MEMBERS

No questions from Councillors were submitted in accordance with Standing Order 6.

485. WORK PROGRAMME

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

486. BANK RECONCILIATION

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

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

487. INTERNAL AUDITOR'S REPORT

Members considered the report from the Council's Internal Auditor, Mulberry & Co, on an interim internal audit conducted on 19 September 2023 for the 2023/24 financial year and responded to the matter raised as follows:

Audit Point	Audit Findings	Council Response
Procedures & Governance	The business case information presented to Council was identified as a weakness by the RFO and internal audit concurs. A paper is being prepared to present to Council for a new process to ensure each business case presentation addresses key risks as described in the Council's Risk Management Strategy. I have seen a draft copy of this proposal and I would recommend its adoption in due course.	Council did adopt this proposal at Full Council on 21 September 2023 (Min 279-23 refers). Further, Members of the Audit Committee went back to previous decisions on electric vehicles, Staycation Live and Solar panels & Heat Source Pumps to implement this proposal and ensure risks were considered per the Risk Management Strategy.

Members noted the Internal Auditor's report contained errors regarding dates and requested the RFO to raise them with the Internal Auditor so that they are corrected for the Year End review.

488. REVIEW OF RISK ASSESSMENT – FINANCIAL

Members considered the risk assessment on Financial and agreed the proposed changes.

489. REVIEW OF RISK ASSESSMENT – HEAT SOURCE PUMPS AND SOLAR PANELS

Members considered the risk assessment on Heat Source Pumps and Solar Panels and were delighted to note that the Solar Panels installed at Broadwater Park Youth & Community Centre were producing a significant portion of Centre's energy requirements. Members further made a recommendation to assess the project in 6-12 months to determine if there are any operational issues or lessons learned that should be considered for the next project.

490. REVIEW OF RISK ASSESSMENT – REUSE OF CEMETERY LAND

The risk assessment on the Reuse of Cemetery Land was deferred to a future meeting.

491. REVIEW OF RISK ASSESSMENT – CROWN COURT TOILET RENOVATION

The risk assessment on the Crown Court Toilet Renovation was deferred to a future meeting.

492. REVIEW OF RISK ASSESSMENT – STAYCATION LIVE

Members considered the risk assessment on Staycation Live and noted that aside from the obvious financial risks of the event, the most serious risk was risk of harm to the public due to overcrowding and that the mitigations for this risk would need to be documented when planning this event for 2024 and beyond.

493. REVIEW OF RISK ASSESSMENT – ELECTRIC VEHICLES

Members considered the risk assessment on Electric Vehicles and noted that when item comes back to the Policy & Management Committee, the mitigations of risks identified would need to be addressed.

494. REVIEW OF RISK ASSESSMENT – YOUTH SERVICE

Members considered the following risk assessments on various aspects of the Youth Service and had no recommendations to make:

- Challenging Behaviour
- Broadwater Centre Kitchen
- Minibus and Youth Vehicle
- Sumo Wrestling
- Indoor Table Tennis, Air Hockey, Pool Table and Foos-ball Table
- Instagram
- Tik Tok

495. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held in The Pepperpot on Thursday, 18 April 2024 at 6.30pm.

496. ANNOUNCEMENTS

There were no announcements.