

**MINUTES AND REPORT OF THE AUDIT COMMITTEE
HELD ON 11 SEPTEMBER 2025**

0	Councillor C Downey – Vice Chair
*	Councillor Martin
*	Councillor Steel
*	Councillor Thomson – Chair
0	Councillor Williams

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

265. MINUTES

The Minutes of the Meeting held on 10 July 2025 were signed by the Chair as a correct record.

266. APOLOGIES FOR ABSENCE

Apologies for absence were received and recorded as above. Cllr Weightman substituted for Cllr C Downey.

267. 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.

268. 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.

269. QUESTIONS BY MEMBERS

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

270. WORK PROGRAMME

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

271. 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.

272. PAYROLL CONTROLS

At the Audit Committee meeting of the 10 July 2025, Members received the report on the review of payroll controls and noted there were no issues raised. However, Members also noted that, in order to mitigate a single point of failure and for GTC to meet its obligations to staff, as of July 2025, the payroll system is being outsourced to an external provider, therefore procedures should be reviewed and brought to the next Audit Committee meeting.

Members received the payroll processing procedures utilising an external payroll provider and made the following recommendations:

Point 7 – Add – variations from previous month.

New point 19 – Finance Manager to reconcile payroll control account resolving any variation.

Amended Payroll Control process attached for to record minutes)

273. BUDGETARY CONTROLS

Members received the report on the review of budgetary controls (report attached to the record minutes) and resolved to approve the budgetary control processes.

274. INTERIM INTERNAL AUDIT

Members considered the report from the Council's Internal Auditor, Mulberry & Co, on an interim internal audit conducted on 29 August 2025 for the 2025/26 financial year (attached to the record minutes) and noted that the internal auditor made no recommendations.

Members also noted that the CEO had booked a 2nd Interim Audit/assurance check for 9 January 2026 – reporting to Audit Committee 5 February 2026, with the Final Internal Audit booked for 8 May 2026 – reporting to Audit Committee on 28 May and Full Council, with the end of year accounts and Annual Governance and Accountability Statement (AGAR) on 4 June 2026.

275. DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held in the Meeting Room at 107-109 High Street on Thursday, 5 February 2026 at 6.30pm.

276. ANNOUNCEMENTS

There were no announcements.