

**MINUTES AND REPORT OF THE AUDIT COMMITTEE  
HELD ON 28 MAY 2026**

\* Councillor Thomson - Chair  
\* Councillor Martin  
0 Councillor Steel  
\* Councillor Marshall  
\* Councillor Crooks

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

43.280526

MINUTES

The Minutes of the Meeting held on 16 April 2026 were signed by the Chair as a correct record.

44.280526

APOLOGIES FOR ABSENCE

Apologies for absence were received and recorded as above.

Substitute: Cllr Crowe for Cllr Steel

45.280526

ELECTION OF COMMITTEE VICE-CHAIR

On the proposal of Cllr Martin, seconded by Cllr Thomson, Members approved to elect Cllr Crooks as the Vice-Chair of the Committee.

46.280526

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.

47.280526

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.

48.280526

QUESTIONS BY MEMBERS

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

49.280526

AUDIT & GOVERNANCE COMMITTEE MEMBERS BRIEF

Members received a briefing from the CEO on the role of the Audit & Governance Committee within the Council's new Committee structure.

50.280526

WORK PROGRAMME

Members considered the Committee's Work Programme and updated persons responsible for taskings to reflect new committee membership. Members noted progress on the items therein (copy attached to record minutes).

51.280526

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.

52.280526

NOTICE OF PUBLIC RIGHTS

Members noted that subject to Council's approval of the Annual Governance Statement and Accounting Statements, the Notice of Public Rights will be published on **Friday 5 June 2026**, together with the unaudited AGAR. The statutory period for the exercise of public rights is proposed to run from **Monday 8 June 2026 to Friday 17 July 2026**.

This process is undertaken in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Accounts and Audit Regulations 2015 (as amended), specifically Regulations 14 and 15, which require the Responsible Financial Officer to set and publish a period of 30 working days during which electors may inspect the accounts and related documents, including the first 10 working days of July.

53.280526

INTERNAL AUDITOR'S REPORT

Members received the report of an internal audit conducted on 8 May 2026 by the Council's Internal Auditor, Mulberry & Local Authority Services Ltd. In doing so, Members noted the auditor's comment that:

"Our testing did not identify any procedural errors requiring reporting to the external auditor at this time, nor did we observe any material weaknesses in internal controls that would pose a risk to public funds. In fact, the processes and procedures together with own built in compensating controls are robust, strictly followed and in many respects a model of good practice.

We are pleased to report that overall, the systems and procedures currently in place are appropriate and effective. While this report may include recommendations for improvement, these should not be viewed as indicators of significant deficiencies. Rather, they are intended to support the continued development of what is, in our view, a well-managed and robust governance framework."

Members commented that the auditors' comments reflect positively on Council. Members wished the CEO to pass on the committee's appreciation to the finance staff in achieving and maintaining the exemplary standards highlighted in the report.

The Auditor made one recommendation as set out below, Officers provided a draft response for Members consideration. Members RESOLVED to agree that the auditor's report and the Audit Committees recommended response shown below should be recommended to Full Council for noting.

Audit Point	Audit Findings	PROPOSED Council Response
O. DIGITAL AND DATA COMPLIANCE	The Website Accessibility Statement correctly references partial compliance with the Web Content Accessibility Guidelines (WCAG) 2.1 AA and should be updated to the current WCAG 2.2 AA standard. I recommend the council ensures that a data audit is completed during 2026/27 to comply with GDPR regulations, as this may be an audit test for next year. The Clerk confirmed this, along with updating the Website Accessibility Statement, is due to be conducted by the council as part of their compliance audit during 2026/27.	At the meeting of the Policy & Management Committee of 8 January 2026, Members resolved to approve that an updated accessibility compliance assessment of the Town Council's website be commissioned, subject to costs being met within the approved 2026/27 IT and Website budget, with any costs outside the approved budget to be referred back to the Policy & Management Committee (now the Management Committee). Members further approved that the Accessibility Statement be reviewed and updated following receipt of the reassessment report, as appropriate.

54.280526

DATE OF NEXT MEETING

The next meeting of the Audit Committee is scheduled to be held in Ogelethorpe Hall, The Wilfrid Noyce Centre, Godalming on Thursday, 9 July 2026 at 6.30pm.

55.280526

ANNOUNCEMENTS

There were no announcements.

## AUDIT COMMITTEE WORK PROGRAMME

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Bank Reconciliation	Cllr Thomson/RFO	11 September 2025	Latest bank recs reviewed at each meeting of Audit Committee	Chair to review and sign at each meeting of the Audit Committee	Ongoing
<b>Internal Control – Meeting 1 – 9 July 2026</b>					
Income Controls	Cllr Thomson	10 July 2025 (Min No 108-25)	Reviewed 10 July 2025 – no issues identified	Annual review to be completed by 9 July 2026	Date to be agreed with Cllr Thomson for checks to be conducted by 26 June 2026
Payment Controls	Cllr Thomson	10 July 2025 (Min No 109-25)	Reviewed 10 July 2025 – no issues identified	Annual review to be completed by 9 July 2026	Date to be agreed with Cllr Thomson for checks to be conducted by 26 June 2026
Payroll Controls	Cllr Thomson	11 September 2025 Min Nos 110-25 & 272-25)	Reviewed 11 Sept 2025 – amendments completed	Annual review to be completed by 9 July 2026	Date to be agreed with Cllr Thomson for checks to be conducted by 26 June 2026
Proper Book-keeping	Cllr Thomson	10 July 2025 (Min No 111-25)	Reviewed 11 Sept 2025 – no issues identified	Annual review to be completed by 9 July 2026	Date to be agreed with Cllr Thomson for checks to be conducted by 26 June 2026
VAT Controls	Cllr Thomson	10 July 2025 (Min No 112-25)	Reviewed 10 July 2025 – no issues identified	Annual review to be completed by 9 July 2026	Date to be agreed with Cllr Thomson for checks to be conducted by 26 June 2026
<b>Miscellaneous – Meeting 2 – 29 October 2026</b>					
External Auditor's Report	RFO	8 August 2025	To be Considered by Full Council on 17 September 2025	Annual review to be completed by September 2026	
Asset Control	Cllr Thomson/RFO	12 September 2024	Revaluation Completed March 2024.	Next Full revaluation due 2030	Valuations for insurance of any CAT properties to be undertaken prior to completion of transfers and risk liability transferring to GTC

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Review of Suppliers	RFO /TC	Ongoing Insurance contract reviewed for 2024/25.	Review suppliers to ensure best value for money being achieved		
Financial Regulations	RFO	17 April 2025	Financial Regulations updated by this committee 17 April 2025	Approved by Annual Council 20 May 2026	
Procedures	RFO	Ongoing SOP's for Facilities function written and being updated by Operations & Compliance Officer.	Creating a Standard Operating Procedures File for each position	Ongoing, procedures are updated as required due to operational/ software changes etc.	Annual review of SOP'S
Budgetary Controls	Cllr Crooks	11 September 2025 (Min No 273-25)	To be reviewed in 12 months	Next review due 29 October 2026	Date to be agreed with Cllr Crooks for checks to be conducted by 10 October 2026
Risk Management – Meeting 3 – 4 February 2027					
Risk Management Strategy	RFO	20 May 2026		Approved by Full Council 20 May 2026	
Insurance	RFO	18 April 2024	To be reviewed in detail at each contract renewal	Current Insurance based on 3-year contract due for reviewed for renewal for April 2027	.
Risk Assessment – Re-use of Land at Nightingale Cemetery	Cllr Steel / RFO	1 February 2024		Digitisation of Nightingale Cemetery record completed	Risk assessment to be produced as part of application for Faculty. Due to Godalming Minister being interregnum it was not possible to progress Faculty. With new incumbent in post Nov 2025, work on Faculty application resumed.

SUBJECT	NAME OF PERSON UNDERTAKING REVIEW	PREVIOUS COMPLETION DATE	ACTIONS BROUGHT FORWARD	STATUS	ACTIONS CARRIED FORWARD
Risk	RFO	Ongoing	Identify areas to review to ensure risk is being managed appropriately within the Council	Ongoing	
Year End – Meeting 4 – 15 April 2027					
Internal Auditor's Reports	RFO	29 August 2025 - Interim Audit (Min No 274-25)	To be reviewed at next interim audit – <b>Item on this agenda</b>	Ongoing	
Management of Debt (particularly Bad Debt)	RFO	16 April 2026 (Min No 644-25)	To be reviewed annually	Annual review to be completed by April 2027	
Review of Effectiveness of Internal Control	Cllr Thomson /RFO	16 April 2026 (Min No 641-25)	To be reviewed annually	Annual review to be completed by April 2027	
Annual Governance Statement	Cllr Thomson /RFO	16 April 2026 (Min No 642-25)	To be reviewed annually	Annual review to be completed by April 2027	
Annual Accounting Statements	Cllr Thomson /RFO	16 April 2025 (Min No 643-25)	To be reviewed annually	Annual review to be completed by April 2027	
Review of Credit Control Procedures	RFO	18 April 2024	To be reviewed at least every three years	Next review to be completed by April 2027	
Review of Council Banking Arrangements	Cllr Thomson /RFO	20 July 2023 Full Council Min 117-23	To be reviewed each Administration	Next review to be completed after May 2027	
Review of Treasury & Investment Policy	Cllr Thomson /RFO	16 April 2026 (Min No 645-25)	To be reviewed annually	Annual review to be completed by April 2027	