

**MINUTES OF A MEETING OF THE AUDIT COMMITTEE
MALVERN TOWN COUNCIL**

held on Tuesday 4 June 2019

in the Council Chamber, Belle Vue Terrace, Malvern, at 6.00 pm

Councillors

Present

C Bovey
L Lambeth
C Palmer
S Taylor

In attendance

Cllr Neil Morton – Mayor
Chris Boyd – Internal Auditor
Linda Blake – Town Clerk
Louise Wall – Minute Clerk

Absent

P Mewton (apologies)

1. ELECTION OF CHAIRMAN

Councillor Cynthia Palmer was elected Chairman of the Audit Committee for 2019/20.

2. ELECTION OF VICE CHAIRMAN

Councillor Caroline Bovey was elected Chairman of the Audit Committee for 2019/20.

3. APOLOGIES FOR ABSENCE

Apologies for absence were received and accepted from Cllr P Mewton.

4. DECLARATIONS OF INTEREST

None.

5. MINUTES OF PREVIOUS MEETING

It was **RESOLVED** that the minutes of the following meeting be approved and adopted as a correct record of the proceedings and they were signed by the Chairman:

- Audit Committee meeting held on 27 February 2019.

PUBLIC PARTICIPATION

None.

6. ANNUAL INTERNAL AUDIT REPORT – FINANCIAL YEAR ENDING 31 MARCH 2019

Report AC01/19 was received and committee noted the internal audit work that had been undertaken during the 2018/19 financial year.

Mr Chris Boyd from Boyds Chartered Accountants presented his internal audit report for 2018/19.

Mr Boyd commented that as this was his eleventh year of audit, there was very little for him to comment on other than ongoing monitoring and the systems were generally robust and the staff had high levels of integrity.

He noted that in the past there had been five or six cheque signatories of whom two

would check off the payments schedule each fortnight, and ask to see the relating paperwork for at least two transactions. With online banking about to commence, Mr Boyd would like to see more Councillors taking the opportunity to have a look at the schedules and ask pertinent questions - any Councillors can do this at any time. As Councillors were no longer required to sign cheques, they should use this time to check more than two payments each time and perhaps check every payment above a certain value.

Members then asked if there were likely to be any pitfalls using online banking. Mr Boyd thought not, as there would need to be input from two officers before any online payments could be made (input and then approval) and these users would also have separate log in and password details known only to them.

It was **RECOMMENDED** that the Internal Audit Report 2018/19 be accepted.

7. INTERNAL AUDIT COMMITTEE – WORK PLAN 2019/20

The committee then considered what to include as part of their work plan for 2019//20. After discussion, it was **AGREED** to look at the following:

- i. Income of Great Malvern Cemetery, sports pitches and allotments, how it is invoiced, collected and reviewed
- ii. An evaluation of the procedures put in place for internet banking, their ease of use and robustness
- iii. Budget approval process

The Town Clerk explained that Audit Committee should take into consideration that its main remit is to look at procedures and whether they work and therefore, this should be taken into consideration.

8. DATE OF NEXT AUDIT COMMITTEE MEETING

It was **AGREED** that the next meeting of the Audit Committee would be held on Wednesday 9 October 2019.

The meeting ended at 6.25 pm.

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(Chairman)