

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

**held on Monday 19 February 2020**

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

**Councillors**

Present

C Palmer (Chairman)  
L Lambeth  
C Bovey  
S Taylor

**In attendance**

Linda Blake – Town Clerk  
Louise Wall – Minute Clerk

Absent

P Newton

**17. APOLOGIES FOR ABSENCE**

There were no apologies for absence.

**18. DECLARATIONS OF INTEREST**

None.

**19. 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 18 November 2019.

**PUBLIC PARTICIPATION**

None.

**20. EVALUATION OF THE PROCEDURES PUT IN PLACE FOR INTERNET BANKING, THEIR EASE OF USE AND ROBUSTNESS**

Report AC01/20 was received and noted.

The Town Clerk explained the procedures that had been put into place following the change of bank accounts and the switch to using internet banking. These procedures ensured a sound system of internal controls was in place, and meant that no single user could ever submit and authorise the same payment.

Members reviewed the procedures and the online banking payment schedule and **AGREED** that the procedures were robust enough and were content that a sound system of internal control was in place.

It was **AGREED** that the online procedure should include the following:

- i. An officer should log in at least every working day where possible to monitor transactions.
- ii. Officers enter banking transactions onto SAGE at least once a week to keep the accounting system up to date.

**21. WORK PLAN FOR INTERNAL AUDITOR 2019/20**

Report AC02/20 was received and accepted.

The Town Clerk explained that there are two control objectives per year that are

scheduled for the Internal Auditor to review, as marked on the report's appendix and then a further task is selected at random with no notice given, to ensure impartiality. This means that all areas are adequately assessed over a five-year period. It was **NOTED** that objectives K and L are new and as less time intensive tasks should be completed every year in addition to the three objectives which change annually.

It was **RECOMMENDED** that the work plan for the Council's Internal Auditor be agreed.

**22. DATE OF NEXT MEETING**

It was **AGREED** that the next meeting of the Audit Committee would be held on Wednesday 3 June 2020 at 6.00 pm.

The meeting finished at 6.30 pm.

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(Chairman)

DRAFT