

**MINUTES OF A MEETING OF THE AUDIT COMMITTEE
MALVERN TOWN COUNCIL
held remotely via Zoom on
Thursday 20 August 2020 at 6.00 pm**

Councillors

Present

C Palmer (Ch)
C Bovey
L Lambeth
S Taylor

In attendance

Chris Boyd – Internal Auditor
Linda Blake – Town Clerk
Louise Wall – Minute Clerk

Absent

P Mewton (apologies)

23. APOLOGIES FOR ABSENCE

Apologies for absence received from Cllr P Mewton were noted.

24. DECLARATIONS OF INTEREST

None.

25. 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, to be signed by the Chairman in due course:

- Audit Committee meeting held on 19 February 2020.

PUBLIC PARTICIPATION

None.

26. ANNUAL INTERNAL AUDIT REPORT – FINANCIAL YEAR ENDING 31 MARCH 2020

Report AC01/20 was received and committee noted the internal audit work that had been undertaken during the 2019/20 financial year.

Mr Chris Boyd from Boyds Chartered Accountants said he had not received any questions from Councillors relating to his internal audit report for 2019/20.

It was **NOTED** that the Internal Auditor's work was split over a five-year period as it would be impossible to undertake a full review of all headings in every year. Two categories were selected each year, with a third randomly chosen by Mr Boyd.

In response to comments and questions from members at the meeting, Mr Boyd confirmed that following the ransomware attack on the computer systems, he was content that all data had been re-entered correctly. The Town Clerk informed committee that the IT Task and Finish Group were looking at improving the security of the Council's computing systems and would bring findings to a full council meeting in the near future.

Mr Boyd said that he had been impressed by the due diligence shown by one Councillor in particular, in checking payment schedules. The Town Clerk reminded

members that the number of signatories had been changed at Full Council earlier in the year, to allow more people to be available for checking and signing schedules. Mr Boyd said he would like to see at least five or six different councillors checking items off, but as councillors and committees in general seemed to be more proactive than in previous years, he was sure this could be achieved.

It was **RECOMMENDED** that the Internal Audit report 2019/20 be accepted.

27. REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL CONTROL

Report AC02/20 was received and accepted.

The Town Clerk confirmed that the following works had been carried out during the 2019/20 financial year as per the timetable agreed in June 2019.

- Review of how Town Council income is invoiced, collected and reviewed;
- Review of the Annual Budget process;
- Evaluation of the procedures put in place for internet banking;
- Review of work plan for Internal Auditor.

Committee **NOTED** the work carried out and **RECOMMENDED** that Council should agree that a satisfactory review of the systems of Internal Control had been completed during 2019/20.

28. INTERNAL AUDIT COMMITTEE – WORK PLAN 2020/21

Committee then considered what to include as part of their work plan for 2020/21. After discussion, it was **AGREED** to look at the following:

- i. To review the events budget for next year, taking into consideration the underspend from this year's events schedule
- ii. To ensure proposals put forward by the IT Task and Finish Group include adequate security of accounting records.

The Internal Auditor agreed to consider and pass on some suggestions to add to this work plan.

29. DATE OF NEXT AUDIT COMMITTEE MEETING

It was noted that the next scheduled meeting of the Audit Committee had had to be moved, following a change in Full Council meeting dates.

It was therefore **AGREED** that the next meeting of the Audit Committee would be arranged for a Thursday in mid-November, and possible dates would be sent out by the office.

The meeting ended at 6.35 pm.

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(Chairman)