

**MINUTES OF A MEETING OF THE AUDIT COMMITTEE**  
**MALVERN TOWN COUNCIL**  
**held on Tuesday 29 March 2022**  
**in the Council Chamber, Belle Vue Terrace, Malvern at 6.00 pm**

**Councillors**

Present

C Palmer

C Bovey

L Lambeth

P Smith (substitute for D Watkins)

Absent

S Taylor (apologies)

D Watkins (apologies)

**In attendance**

Linda Blake – Town Clerk

Louise Wall – Minute Clerk

**18. APOLOGIES FOR ABSENCE**

Apologies for absence received from Cllr S Taylor and D Watkins were noted. Cllr Watkins had substituted Cllr Peter Smith.

**19. DECLARATIONS OF INTEREST**

None.

**20. 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 these were signed by the Chairman:

- Audit Committee meeting held on 13 October 2021.

**PUBLIC PARTICIPATION**

None.

**21. INTERNAL AUDITOR – WORK PROGRAMME AND PROGRESS TO DATE**

The Town Clerk informed members that the new internal auditor Duncan Edwards had now started his work and spent two days in the office and at the cemetery, learning about the Town Council's procedures. He had also met with Cllr Palmer and Cllr Hooper, Chair of Audit Committee and Chair of Policy and Resources Committee respectively, and is due to meet again with the Town Clerk soon.

In past years, the previous internal auditor had been asked to look at three areas from the internal audit checklist in detail with an overview of the remaining areas. Mr Edwards has chosen to look at all areas in detail as this is his first year working with the Town Council.

Following completion of his final day's visit and compliance checks, a report will be compiled and presented to the June meeting of Audit Committee.

**22. REVIEW OF THE COUNCIL'S CREDIT CONTROL PROCESSES AND CONTROLS**

Report AC01/22 was received.

Members reviewed the current procedure in place for the Council's credit control processes and controls and noted the procedures in place to ensure payments are received promptly.

It was **RECOMMENDED** that no changes should be made to the current credit control processes and controls as they were satisfactory.

**23. REVIEW OF THE USE OF SAGE AS AN ACCOUNTING SYSTEM**

Report AC02/22 was received.

Members reviewed the use of SAGE as an accounting system and noted that whilst there were some issues with remote working, staff were familiar with and competent in the use of SAGE.

It was **RECOMMENDED** that the SAGE Accounting System should be used for a further twelve months and then reviewed again.

**24. REVIEW OF PAYMENT TERMS FOR TOWN COUNCIL SUPPLIERS**

Report AC03/22 was received.

Members reviewed the current procedure in place for the payment of Town Council suppliers and noted that efforts were made to pay suppliers in line with their payment terms, even if this is below the overall target of thirty days.

It was **RECOMMENDED** that no changes should be made to the current payment terms for suppliers as it is satisfactory.

**25. DATE OF NEXT AUDIT COMMITTEE MEETING**

It was **AGREED** that the next meeting of the Audit Committee would be on Wednesday 8 June 2022 at 6.00 pm.

The meeting ended at 6.30 pm.

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(Chairman)