

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

held on Wednesday 7 June 2023

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

Councillors

Cllr Caroline Bovey
Cllr Jude Green
Cllr David Mead
Cllr David Watkins

In attendance

Linda Blake – Town Clerk
Louise Wall – Minute Clerk
Duncan Edwards, Internal Auditor
Cllr Clive Hooper (Mayor)

Absent

Cllr Josephine Leibrandt (apologies)

1. ELECTION OF CHAIR

Cllr Caroline Bovey was elected Chair of the Audit Committee for 2023/24.

2. ELECTION OF VICE-CHAIR

Cllr Jude Green was elected Vice-chair of the Audit Committee for 2023/24.

3. APOLOGIES FOR ABSENCE

Apologies for absence from Cllr Josephine Leibrandt were **NOTED**.

4. DECLARATIONS OF INTEREST

None.

5. MINUTES OF PREVIOUS MEETING

The minutes of the previous Audit Committee meeting held on 12 October 2022 were received and considered.

Minute 20 Review of the Council's arrangements to procure work, goods and services

Cllr Mead thought that there should be a figure to quantify 'larger tenders', in the fifth bullet point.

It was **AGREED** that the bullet point would now read:

For larger tenders of over £10,000 there will be a set scoring system but for smaller amounts the tender as a whole will be taken into consideration with the preference being to use local companies wherever possible.

It was **RESOLVED** that with this amendment the minutes of the following meeting be approved and adopted as a correct record of the proceedings, and these were signed by the Chair:

- Audit Committee meeting held on 12 October 2022

PUBLIC PARTICIPATION

None.

6. **ANNUAL INTERNAL AUDIT REPORT – FINANCIAL YEAR ENDING 31 MARCH 2023**

Report AC01/23 was received and committee noted the internal audit work that had been undertaken during the 2022/23 financial year.

The Town Clerk introduced the Internal Auditor, Mr Duncan Edwards, who attended the meeting to present his annual internal audit report.

Mr Edwards explained that he was now in his second year of work as internal auditor for Malvern Town Council and had further developed his understanding of the Council, its challenges, opportunities, aims and objectives.

He summarised each section of the internal audit assessment as detailed in his written report and noted that he had been able to give a positive response to each of the areas covered by the AGAR (internal auditors section) that apply to the Town Council.

Attention was drawn to a matter noted within the auditor's report – risk management arrangements. Mr Edwards felt that the number of aims and objectives could be moderated with a focus on establishing more specific measurable outcomes.

Mr Edwards then thanked the Town Clerk and staff for their assistance during the year and invited questions from members of the committee.

It was **RECOMMENDED** that the Internal Audit Report 2022/23 of the Council's Internal Auditor be accepted and forwarded to the next meeting of Full Council for approval.

7. **REVIEW OF THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL CONTROL**

Report AC02/23 was received and accepted.

The Town Clerk confirmed that the following works had been carried out during the 2022/23 financial year as per the agreed timetable:

- Review of Transparency Code Requirements and Town Council's Publication of Information in line with these (section L of AGAR)
- Review of controls in places for assessing, marking and awarding grants under the grants scheme
- Review of the Council's arrangements to procure works, goods and services
- A review of the Council's risk management processes, controls and documentation

Committee **NOTED** the work carried out and **RECOMMENDED** that Council should agree a satisfactory review of the system of internal control had been completed during 2022/23.

8. **INTERNAL AUDIT COMMITTEE – WORK PLAN 2023/24**

Members of the committee discussed a programme of works to be carried out over the next twelve months and asked the Internal Auditor for his suggestions of areas that could be included.

It was **AGREED** that the following would form the work plan 2023/24 for the Audit Committee:

UNADOPTED

- Aims and objectives – ensure aims and objectives are clearly defined and look at controls in place to measure whether these are met
- Business continuity – carry out a risk assessment of business continuity, including staffing, property and IT
- Health and safety policy – compliance with current policy and procedures

9. DATE OF NEXT AUDIT COMMITTEE MEETING

It was **AGREED** that the next meeting of the Audit Committee would be on Wednesday 23 August 2023 at 6.00 pm.

The meeting ended at 7.00 pm

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(Chairman)

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