

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

**held on Wednesday 5 June 2024**

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

**Councillors**

Cllr David Watkins (Chair)  
Cllr Jude Green  
Cllr Josephine Leibrandt  
Cllr David Mead

**In attendance**

Linda Blake – Town Clerk  
Louise Wall – Minute Clerk  
Cllr Marilyn Birks  
Duncan Edwards – Internal Auditor

**Absent**

Cllr Caroline Bovey (apologies)

**1. ELECTION OF CHAIR**

Cllr David Watkins was elected Chair of the Audit Committee for 2024/25.

**2. ELECTION OF VICE-CHAIR**

Cllr David Mead was elected Vice-chair of the Audit Committee for 2024/25.

**3. APOLOGIES FOR ABSENCE**

Apologies for absence from Cllr Caroline Bovey were **NOTED**.

**4. DECLARATIONS OF INTEREST**

None.

**5. MINUTES OF PREVIOUS MEETING**

It was **RESOLVED** that the minutes of the previous Audit Committee meeting held on 21 February 2024 be approved and adopted as a correct record of the proceedings.

**PUBLIC PARTICIPATION**

None.

**6. ANNUAL INTERNAL AUDIT REPORT – FINANCIAL YEAR ENDING 31 MARCH 2024**

Report AC01/24 was received and committee noted the internal audit work that had been undertaken during the 2023/24 financial year.

The Internal Auditor Mr Duncan Edwards then introduced himself to the committee and gave a brief summary of his background and experience, explaining that his was not so much an accounting audit but more an audit of the controls and systems in place.

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.

Mr Edwards made some suggestions for changes to procedure that could be made. This included the involvement of the Operations Manager in final salary approvals to allow further segregation of duties and a suggestion that the review of the contract

process for any awards over £10,000 be further developed, to not only evaluate the contracts but to note and record any lessons learned.

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 2023/24 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 CONTROLS**

Report AC02/24 was received and accepted.

The Town Clerk confirmed that the following works had been carried out during the 2023/24 financial year as per the agreed timetable:

- Business continuity – carry out a risk assessment of business continuity including staffing, property and IT
- Health and Safety policy – review of compliance with current policy and procedures

However, a third task - to ensure aims and objectives are clearly defined and look at controls in place to measure whether these are met – was still in progress.

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 2023/24.

**8. INTERNAL AUDIT COMMITTEE – WORK PLAN 2024/25**

Members of the committee discussed a programme of works to be carried out over the next twelve months, incorporating suggestions from the Internal Auditor.

It was **AGREED** that the following would form the work plan for 2024/25 for the Audit Committee:

- Review of controls in place for payment processes. This to include orders, delivery and payment approval procedures
- Review of income received and controls in place
- Review of bank reconciliations
- It was also noted that the review of controls to measure whether Aims and Objectives are being met would need to be completed in 2024/25.

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

It was **AGREED** that the next meeting of the Audit Committee would be on Wednesday 24 July 2024 at 6.00 pm.

The meeting ended at 6.35 pm

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(Chairman)