

**MINUTES OF A MEETING OF THE AUDIT COMMITTEE  
MALVERN TOWN COUNCIL  
in the Community Hub Meeting Room, Victoria Park  
held on Wednesday 24 July 2024 at 6pm**

**Councillors**

Cllr David Watkins (Chair)  
Cllr Caroline Bovey  
Cllr David Mead

**In attendance**

Linda Blake – Town Clerk  
Louise Wall – Minute Clerk  
Cllr Marilyn Birks

**Absent**

Cllr Jude Green (apologies)  
Cllr Josephine Leibrandt (apologies)

**10. APOLOGIES FOR ABSENCE**

Apologies for absence from Cllrs Jude Green and Josephine Leibrandt were **NOTED**.

**11. DECLARATIONS OF INTEREST**

None.

**12. MINUTES OF PREVIOUS MEETING**

It was **RESOLVED** that the minutes of the previous Audit Committee meeting held on 5 June 2024 be approved and adopted as a correct record of the proceedings, to be signed by the Chair.

**PUBLIC PARTICIPATION**

None.

**13. REVIEW OF RISKS FACING THE TOWN COUNCIL**

The Town Clerk explained that it was necessary for the Town Council to review any possible risks that it may face during the year, and a document was circulated to form the basis for a risk register.

It was **RECOMMENDED** to approve the risk register for 2024/25, noting that whilst the move into the new community hub was now almost complete, there would still be a period of uncertainty whilst arrangements were put in place for its ongoing management.

**14. REVIEW OF CONTROLS IN PLACE FOR PAYMENT PROCESSES**

The Town Clerk explained the payment process from start to finish and the controls that were in place to ensure security, transparency and accountability.

Members of the committee felt that these controls were very comprehensive and demonstrated a clear and thorough audit trail.

It was **RECOMMENDED** that Council notes the controls in place for payment processes are comprehensive and demonstrate a clear and thorough audit trail.

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

It was **AGREED** that the next meeting of the Audit Committee would be on Wednesday 25 September 2024 at 6.00 pm.

The meeting ended at 6.35 pm

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(Chairman)

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## Malvern Town Council Risk Register

[Risk Matrix: Low (1-3) Medium (4-6) High (7-9)]

Risk	Risk Type	Risk	Control	Rating	Risk Rating	Further Action(s) to Reduce Risk	Oversight Responsibility
1	Financial	Failure to secure income from Council buildings, assets and services (NB New Community Hub)	Budget monitoring, invoicing and debt collection processes in place. Formal leases issued where appropriate.	5	Medium	Review charges and leases as and when required.	Town Clerk and Operations and Planning Committee
2	Financial	Inability to finance required works to assets	Programme of inspection and maintenance. Robust budgeting procedures. Earmarked Reserves set aside for works as necessary.	4	Medium	Staff training, strong systems and internal controls in place.	Town Clerk and Policy and Resources
3	Business	Loss of key staff resulting in disruption to business.	Succession planning, clear job descriptions and ability of staff to undertake the roles of others when necessary Temps to be used as required to provide cover during short term periods. The Council are members of Worcestershire CALC who can assist with a locum clerk if required.	3	Low	Staffing Committee to be put in place to review.	Town Clerk
4	Financial	Inappropriate level of insurance	Insurance Policy is reviewed annually at renewal and also following any operational changes. Building valuations every five years to include insurance reinstatement valuations.	3	Low	None	Town Clerk/ Operations Manager
5	Legal	Failure in legal compliance	Training provided to officers in appropriate areas. Town Clerk and Operations Manager hold CiLCA. Membership of professional bodies held to provide advice on technical matters.	3	Low	Ensure regular training takes place including refresher courses.	Town Clerk
6	Business Continuity	Loss of data	IT Maintenance Contract in place. Regular back ups onto cloud.	3	Low	Regular review of IT equipment, software and systems	Town Clerk
7	Legal / Health and Safety	Failure to comply with requirements for operational legal and safety compliance	Regular maintenance and inspection programmes. Staff training. Insurance	3	Low	Ensure risk assessments are up to date	Town Clerk and Operations Manager

8	Financial	Failure to plan for required building maintenance	Regular inspection programme in place. A specific asset renewal and refurbishment plan is considered by OAP Committee and included within the annual budget. Effective budget monitoring and controls on expenditure, competent and trained staff	3	Low	Asset Renewal and Refurbishment budget to be planned for 2025/26 budget.	Town Clerk and Operations Manager
9	Financial	Risks to third parties	Risk assessments undertaken for all activities, operations and events.	3	Low	Contractors to provide risk assessments.	Town Clerk and Operations Manager
10	Reputation	Poor Service Delivery	Staff training and development plans, equipment maintenance and purchase budgets in place, continued service review, regular reports to Council as needed.	3	Low	None	Town Clerk
11	Reputation	Failure to control sensitive data	Sensitive data to be shredded or redacted. Data Protection Policy adopted. Confidential reports issued at meetings only and printed on yellow paper.	3	Low	Training and awareness for all new staff and councillors	Town Clerk
12	Financial	Loss of assets	Asset Register updated following the purchase of any asset. Regular checks of accuracy of register.	3	Low	Annual review of asset register as part of year end accounting process	Town Clerk and Operations Manager
13	Reputation	Failure to manage relations with the press	Regular press releases, Communications Officer appointed, good working relationship with local reporters maintained.	3	Low	None	Town Clerk
14	Health and Safety	Risks to public and staff from activities at Town Council events	Competent and trained staff in position. Risk assessments provided for every event. Adequate insurance provided. Health and Safety implications considered in all event planning	3	Low	None	Town Clerk and Operations Manager
15	Health and Safety	Risks to public and staff from dangerous gravestones	Headstone safety testing. Memorial Application scheme in operation with all applications approved by the Operations Manager	2	Low	None	Operations Manager
16	Health and Safety	Fire Risk	Fire controls and evacuation plan in place. Fire Risk assessments for all buildings.	2	Low	None	Town Clerk and Operations Manager
17	Financial	Risk to public from Trees	Routine assessment on trees on all council land to establish necessary works. Insurance.	2	Low	None	Operations Manager

18	Financial	Loss of income due to bad debtors	Reserves sufficient to cover any losses through failure to pay. Debt Management Policy in place.	2	Low	Regular debtor reports to Policy and Resources Committee	Town Clerk and Policy and Resources Committee
19	Legal	Failure to comply with data protection legislation.	Data Protection Policy adopted.	2	Low	None	Town Clerk
20	Financial	Fraud (internal)	Fidelity Guarantee Insurance at an appropriate level. Strong internal controls for all finance processes, with segregation of duties implemented as far as possible.	2	Low	None	Town Clerk / Internal Audit Committee
21	Financial	Failure to control expenditure.	Day-to-day expenditure monitored by RFO, detailed Financial Regulations adopted. Regular budgetary monitoring by Policy and Resources Committee	2	Low	Continued budget monitoring by Officers and Committees	Town Clerk and Policy and Resources Committee
22	Legal	Failure to comply with Equality Act	Equalities implications to be considered in the design of services	2	Low	Consultation with local groups to be implemented as required	Town Clerk and Operations Manager
23	Financial	Failure to comply with HMRC Regulations.	External payroll provider appointed. Town Clerk trained in VAT and Finance.	2	Low	None	Town Clerk / Policy and Resources Committee
24	Reputation	Members fail to adhere to code of conduct	Members to review register of interests annually. Training provided to members on the Code of Conduct.	2	Low	Training provided for new councillors	Town Clerk
25	Health and Safety	Risks arising from lone working	Lone working minimised where possible, lone working policy and procedures adopted.	2	Low	None	All staff