



TELSCOMBE TOWN COUNCIL

Minutes of a meeting of the **AUDIT COMMITTEE (sub-committee of P&R)** held remotely on **Monday 8th March 2021** at 6.30pm.

COMMITTEE MEMBERS PRESENT:-

Councillors: C Cheta, C Gallagher, L O'Connor *Chairman* and C Robinson *Vice-Chairman*

Also Present: Stella Newman, Town Clerk & RFO (minutes)

117. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies were received from Cllr D Brindley due to a prior engagement and Cllr Sharkey who was unwell. These reasons for absence were accepted.

118. TO RECEIVE MEMBERS' DECLARATIONS OF INTEREST

None.

119. TO NOTE THE INTERNAL AUDITOR'S INTERIM REPORT FOR THE 2020/21 YEAR

The Internal Auditor's Interim Report had been considered at full Council in November 2020. The summary comments were noted as follows:-

'Our sample testing did not uncover any errors or misstatements that require reporting to the external auditor, nor did we identify any significant weaknesses in the internal controls such that public money would be put at risk.'

'The Clerk is very experienced and it is clear the Council takes governance, policies and procedures very seriously. Whilst my report may contain recommendations to change, these are not indicative of any significant failings, but rather are pointers to improving upon an already well ordered system.' (No recommendations were made)

'It is therefore our opinion that the systems and internal procedures at Telscombe Town Council are well established and followed.'

It was therefore unanimously **agreed** to note the report.

120. TO NOTE THE AGAR/EXTERNAL AUDITOR'S COMMENTS FOR 2019/20 YEAR

The External Auditor's comments had been taken to full Council in September 2020 and their report approved.

It was noted that the External Auditors found the AGAR and intermediate review papers to be in order and the comments in their report were noted by the Committee as follows:-

'On the basis of our review, in our opinion the information in the annual return is in accordance with proper practices and no matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.'

'Other matters not affecting our opinion which we draw to the attention of the Council: None.'



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121. TO REVIEW THE EFFECTIVENESS OF THE SYSTEM OF INTERNAL CONTROL AND AUDIT

In accordance with the Accounts and Audit Regulations 2015, the Council are required to undertake a review of the effectiveness of the internal system of control and audit process annually. It was unanimously **RECOMMENDED** to agree that the Council has a sound system of internal control and our systems are effective as follows:-

(a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;

By holding regular Council, committee and sub-committee meetings we ensure that we carry out the requirements above. We have a business plan in place to work to.

(b) ensures that the financial and operational management of the authority is effective;

We have Financial Regulations and Standing Orders in place and ensure these are followed. We have Internal Audits undertaken which evaluate the effectiveness of our risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. Anything highlighted in the audit report, is taken to full Council and steps taken to address issues raised.

(c) includes effective arrangements for the management of risk;

An annual risk assessment is undertaken which covers all aspects of the Council's operations. Steps are taken to mitigate any risk and Insurance cover is reviewed annually, ensuring it covers anything highlighted in the risk assessment.

There was discussion regarding the Covid-19 pandemic and the affects on the Council and it was unanimously **RECOMMENDED** that the Town Clerk draw up a Business Continuity Plan.

The Town Clerk advised that as part of the Annual Governance and Accountability Return, under Section 1 Annual Governance Statement, we have to ensure that we have a sound system of internal control in place and confirm we have met 8 requirements. These have to be agreed by full Council and will be reviewed in detail at our Annual Council meeting in May.

122. TO APPROVE THE RISK ASSESSMENT

The Council's last risk assessment was updated and circulated for consideration with the following change from last year's assessment:-

- Financial Risks – No 64, cessation of Revenue Support Grant removed as this is no longer applicable.
- removal of reference to the Senior Admin Assistant throughout where necessary as she has now left.

Again there was discussion regarding Covid-19 and the risks involved around this, especially the loss of key staff. It was unanimously **RECOMMENDED** to agree the risk assessment with the following additions and that it be taken to full Council for approval and signature by the Mayor:-

No 35 - add contact SALC regarding a locum Clerk

No 51 – add the Councillor Code of Conduct

No 68 – add Councillor training



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123. TO APPROVE HEALTH & SAFETY POLICY

The Health & Safety policy and risk assessment prepared by the Town Clerk was discussed. It was noted that Covid was not mentioned under the risk assessment section and it was unanimously **RECOMMENDED** to agree the policy with the following addition and that it be taken to full Council for approval and signature by the Mayor:-

- that Covid-19 is added in, noting that there is a separate Covid Risk Assessment in place in accordance with Government requirements.

124. TO APPROVE ASSET REGISTER FOR 2020/21 YEAR

Councils should not show for depreciation of their assets, so the value shown will always be the original purchase cost. Amendments were highlighted in red. The full detailed document had been circulated to Committee members. Purchases totalling £3,488 and disposals totalling £3,457 were agreed, resulting in an overall total of £1,788,616. The Land and Building Assets list had not changed. It was therefore unanimously **RECOMMENDED** that the Asset Register be taken to full Council for approval and signature by the Mayor.

There being no further business the Chairman closed the meeting at 7.23 pm.

Signed
Chairman