

Minutes of the meeting of the **AUDIT SUB-COMMITTEE** held in the Council Chamber, Council Offices, School Aycliffe Lane, Newton Aycliffe, on **WEDNESDAY, 11th APRIL 2018** at **6.00 p.m.**

PRESENT **Councillor M. Iveson (Chairman) and**
Councillors M. Ashcroft, P.J. Bergg, Arun M. Chandran, George
C. Gray, Wendy Hillary, Mrs. S.J. Iveson and Mrs. V.M. Raw

OFFICERS Mr. A. Bailey (Town Clerk
Mr. D. Austin (Finance Manager)
Mrs. K. Bertram (Internal Auditor)
Miss. A. Donald (Town Clerk's PA)

22. **APOLOGIES FOR ABSENCE**

An apology for absence was submitted by Councillor Kathy Beetham.

23. **MEMBERS' DISPENSATIONS**

No requests for dispensations had been received.

24. **DECLARATIONS OF INTEREST**

There were no declarations of interest made.

25. **MINUTES**

It was proposed by Councillor Mrs. S.J. Iveson, seconded by Councillor Mrs. V.M. Raw and

RESOLVED – that the minutes of the meeting of the Audit Sub-Committee, held on the 10th January 2018, be confirmed as a correct record.

26. **INTERNAL AUDITOR'S REPORT**

The Internal Auditor submitted a report to update Members on the work completed by her for the period 30th December 2017 to 31st March 2018 and to update Members on the completion of the Internal Audit Plan for 2017/18.

The Internal Audit Plan had achieved 107.6 out of 108 days.

The following audit examinations had been completed. Audit reviews on a) to g) were ongoing throughout the year.

- a) Salaries and Wages
- b) Sports Complex
- c) Bar and Catering
- d) Golf Complex
- e) Creditor Payments
- f) Debtors
- g) Cash and Banking
- h) Members' Allowances

- i) Tendering
- j) Budgetary Control
- k) Asset Management
- l) Insurance
- m) Football Pitch Hire
- n) General Power of Competence

A full description of the audit works carried out was set out in the report. The Internal Auditor had made recommendations on sections f), g), i), k) and l) as set out below:

f) Debtors System (1 recommendation)

- (i) That invoices from the Sports Complex are raised as soon as possible on receipt of the requisition to ensure that they are sent out promptly.

g) Cash and Banking – (2 recommendations)

- (i) That all cheques received through the post or by Council staff should be receipted and either banked or held in the safe immediately.
- (ii) That banking should be carried out within a week of being receipted, although it was acknowledged that with small amounts of cash and cheques, a two week period for banking would be acceptable.

i) Tendering – (1 recommendation)

- (i) That where there is a gap of time between approval of a quotation and actual purchase, prices are re-checked prior to placing the order and any changes to price are within the budget allocated.

k) Asset Management (1 recommendation)

- (i) That the Asset Management Plan document should be reviewed to ensure it is up to date and reflects the Council's aims and targets.

l) Insurance (1 recommendation)

- (i) That the review of cash stored in safes in the Sports Complex should be monitored to ensure it is not exceeding cash limits.

Audit Reports Issued with no Recommendations

Audits of Budgetary Control, General Power of Competence, Members' Allowances, Football Pitch Hire, Bar and Catering, Sports Complex, Golf Complex, Creditor Payments and Salaries and Wages had been carried out. There were no recommendations.

RESOLVED – as follows:-

- (i) That the Internal Auditor's report be received.
- (ii) That the recommendations and comments had been noted and that actions would be implemented.

27. **RISK ASSESSMENTS**

The Town Clerk had submitted a report providing information for the purpose of monitoring the Council's Risk Management Strategy.

It was noted that the Performance Management Group had undertaken a full review of the Risk Register on March 2018 and had added a new risk regarding the implementation of the General Data Protection Regulation. The risk assessment sheet had been attached to the report for Members' information.

RESOLVED – that the report and information be noted.

CHAIRMAN.