

ST BRIDES MINOR COMMUNITY COUNCIL



MINUTES OF THE AUDIT MEETING OF ST BRIDES MINOR COMMUNITY COUNCIL HELD ON MONDAY 28TH SEPTEMBER 2017 AT SARN LIFE LONG LEARNING CENTRE

PRESENT

Councillors: Elaine Jones (Chair)

P Harris
D Lewis
J Lewis
M Nott
J Phillips
L Richards

Apologies: S Dobbs
S Hyde
Y Nott
G Thomas
F Watkins
M Williams

Clerk: Ann Harris

Public: No public in attendance

Minute No:

1AM/17-18 ITEM 2 TO RECEIVE DECLARATIONS OF INTEREST

Resolved: No interests were declared.

2AM/17-18 ITEM 3 TO RECEIVE THE EXTERNAL AUDITOR'S CONCLUSION OF AUDIT AND REPORT

The Conclusion of Audit papers had been received today and the Clerk tabled the following:

- Notice of Conclusion of Audit
- Account Statements for 2016 2017
- Governance Statements Parts 1 and 2
- Auditor General for Wales' Audit Certificate and Report
- Issues Arising Report for the year ended 31st March 2017

Four issues had been raised and the Clerk assured Members that all had now been addressed and that there was no financial threat to the budget or to the council. The matters addressed were all procedural.

The issues were:

Appropriate Books of Account Not Maintained

The internal auditor has noted that appropriate books of account have not been maintained throughout the year. Maintaining accurate and detailed books of account is part of the council's responsibility to maintain an effective system of internal financial control.

This has now been addressed by the following actions:

- A cash book is maintained and a monthly bank reconciliation is carried out.
- A monthly breakdown of expenditure and balances is provided to the Council on a budget monitoring sheet.
- The Finance Committee has set up an annual schedule of meetings to meet quarterly to discuss financial matters and make recommendations to full council.

The Clerk assured Members that the details on the Accounting Statement were correct. A cash book had been maintained but it was over complicated and the Internal Auditor had reason to believe that a monthly reconciliation had not been carried out. This had now been rectified.

Risk Assessment

The council did not undertake a review of their system of internal control which includes arrangements for the management of risks faced during the year.

The Clerk informed the Council that this was carried out in 2010 and reviewed in 2015 but was not addressed during the period of audit 2016/2017.

- This has now been addressed and a full review has been undertaken and a copy distributed to Members at the September meeting. Those not present at the meeting were sent a copy by post or email.

Website Contents

Failure to comply with legislation. A list was given on the report.

The following information had been missing:

- Details of any committee of the council to which the member belongs.
- Any documents (in so far as reasonably practicable) referred to in the minutes
- Audited statement of the Council's accounts 2015/2016

This has now been rectified with details of the Finance Committee Members on the Finance Page. The Audit Statement for the audited year 2015/2016 and all details for 2016/2017 so far have been uploaded and following the meeting the papers tabled at this meeting will be uploaded subject to Members approving and accepting the Annual Report.

Code of Conduct

The Council did not minute its acceptance of the Code of Conduct during the year under audit.

11 out of 13 Council Members had received Code of Conduct training since May 2017, with another due to be trained in October. In addition when Members sign a Declaration of Office they also agree to abide by the Code. This minute of acceptance had been included in the Annual Meeting Minutes and in the September Ordinary Meeting Minutes.

Resolved: All Members present agreed to accept the Conclusion of Audit and approved and accepted the Annual Return.

The meeting closed at 6.15pm

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Chair of Council

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9th October 2017

