



Notes of the Meeting of the Internal Audit Task and Finish Group held on Wednesday 12th October starting at 10 am and held in the Council Offices.

Present:

Cllr Smith; Cllr Parry; Cllr Offer

Agenda Item 1 - Welcome

Cllr Smith welcomed all to the meeting.

Agenda Item 2 - Apologies for Absence

Apologies had been received from Cllr L Edwards-Shea.

Agenda Item 3 - Review of the Notes from the last Meeting.

Notes of the meeting held on 21 Sep 22 were reviewed and agreed.

Agenda Item 4 - Outstanding Actions from the last Meeting

Internal Audit Checklist No 15.

- Cllr L Edwards-Shea (post her meeting with our website provider) to establish if staff training is required. It was agreed that further staff training would be a good thing and Cllr L Edwards-Shea would propose a solution. Cllr L Edwards-Shea advised that she may have a solution to this involving a local individual with Town Council IT experience who was willing to provide training - she will report back. **ONGOING with Cllr L Edwards-Shea.**

Internal Audit Checklist No 62.

- Cllr L Edwards-Shea to was to establish when the HR Advisors current contract started/expired and if our HR Advisor can support a full review of all posts, a time-frame, recommendations and at what additional cost. **ONGOING with Cllr L Edwards-Shea.**

- Who fulfils the role of HSE Officer, First Aider and Fire Marshal? This was also the Dep Clerk and therefore new individuals were sought, possibly from the Office Staff or Services Team. Cllr L Edwards-Shea would continue to investigate and report back. **ONGOING with Cllr L Edwards-Shea.**

Medium Risk Items

Internal Audit Checklist No 2

- Financial Regulations to have a Full Comprehensive Review - Cllr Smith would discuss this matter with the Temporary RFO. The Temp RFO is currently looking at the Financial Regs to make sure it meets the Council's needs, formally documents current practices (e.g., internal transfer of the Precept monies (£300,000+) - Regs currently limit transfers to £25,000), and annotates which roles are done with the RFO 'hat on' and which are under the Clerk 'hat'. We need to do this as it's currently 2 separate roles but also makes it easier for everyone to understand the responsibility of the roles (and helps if different people are covering the 2 roles during absences/holidays/sick, etc).

Cllr Smith asked the Temp RFO. This might be a significant piece of work, but as a group we are keen to NOT leave everything to the new Town Clerk - it would simply be overwhelming and take too long. In your view, could this be achieved by a small group - supported perhaps by either you, Mel or both?

Response: Tasks like reviewing the Financial Regs and Standing Orders should ideally be up to date when the new Clerk starts (so that they know what they need to do and can/can't do). It's the responsibility of the Council to have up-to-date documents in place and deferring everything to when the new Clerk is in post isn't a valid excuse in the eyes of the Auditors (and possibly the public). Aside from keeping them up to date with the latest legislation, reviewing these documents would be something the Clerk would look at during their first year or ahead of Council Review. Cllr Smith advised that a full review/amendment of the Financial Regulations was underway by the Temp RFO with the intention to present to Full Council in October 2022 for agreement. **ONGOING with Temp RFO. Review by Temp RFO has been completed. ITEM CLOSED.**

Internal Audit Checklist No 3

- TORs for Panels to have a Full Comprehensive Review - *It was noted that the first item a Panel Lead would address is the Panels TORs so there was confidence that these are accurate. Nevertheless it was suggested that the latest edition of each Panel TORs should be sent to the former Lead for review and proposed amendments. Agreed - **ONGOING now with Cllr Smith.***

Internal Audit Checklist No 11

- Staff Pay Policy - No actual Pay Policy exists for staff pay . Staff employed under NJC contracts and salaries considered (amounts only) as part of the budget process - **ONGOING with the HR Committee.**

Internal Audit Checklist No 59

- Backup of files currently to 'O' Drive, to be discussed with the IT provider - *Cllr L Edwards-Shea would discuss this matter with staff. This was partly resolved but Cllr L Edwards-Shea would finalise and report at the next meeting - including where our data was actually stored (on site, web developer, cloud etc). Cllr Smith informed the meeting that daily backup of files to our 'Cloud' occurred. Item **CLOSED.***

Agenda Item 5 - Review of Risk Register

The Risk Register had been reviewed for Medium Risks and agreed by T&F Group (Internal Audit); it would be presented for agreement at the next Full Council Meeting on 19 Oct 2022.

All Risks had now been reviewed and changes, where possible, had been introduced. The Risk Register should now be presented to the Full Council at the next meeting for Quarterly approval. **Cllr Smith will forward for inclusion on the Agenda for Full Council on 19 October 2022.**

Agenda Item 6 - AOB

Cllr Parry advised that at the last Full Council the question of whether we were investing our funds appropriately - to achieve a monetary return. Cllr Smith advised that this had been discussed with our RFO who was in the process of obtaining the best rates available from our Banking Account, but that 'investing' public money was not something she was qualified to advise upon. She had previously sent out a document '**STATUTORY GUIDANCE ON LOCAL GOVERNMENT INVESTMENTS**' to the Group Lead (who would distribute to all members) which provided some excellent guidance.

Critically, before any investment strategy should be considered, the Full Council should decide what Exposure to Risk Level they were prepared to take.

Cllr Smith undertook to discuss the matter with the Chair as soon as possible.

Agenda Item 7 - Date of Next Meeting

The next meeting would be held on a date to be notified The meeting closed at 1032.