

MISTERTON PARISH COUNCIL

Minutes of a Meeting of the Audit Committee held on 8th February, 2011 in the Church Rooms, Misterton, Nottinghamshire.

Present:, Cllr. A. Stead; Cllr. P.Potter; Cllr. M.Trossell, Cllr.B.Cooper; Cllr. I.Trossell
Also attending: Cllr. I.Charman; Cllr. J. Wilkinson; Cllr. A. Wilkinson; Cllr. N. Jaggard-Smith; Cllr S.Taylor

Mrs A.Harrison - Parish Clerk
2 members of the Public.

10/11/352 Elect a Chairman

Resolved: Cllr. Ian Trossell elected to be Chairman of the Audit Committee.

10/11/353 Apologies

Apologies for absence were received from Cllr R.A Simpson (other commitments)

10/11/354 Standing Personal Interests

Cllr. Trossell	Friends of the Victoria Institute	Member
Cllr. Cooper	Primary School Governors Joint Burial Committee Friends of the Victoria Institute	Governor Parish Council Rep. Member
Cllr. Brand	Bassetlaw District Council Primary School Governors Misterton Area Partnership	Councillor Governor Trustee/Chairman
Cllr. Charman	North East Bassetlaw Forum Friends of the Victoria Institute	Parish Council Rep. Member
Cllr. Potter	Friends of the Victoria Institute	Member
Cllr. Simpson	North East Bassetlaw Forum Bassetlaw Parish Councils Liaison Group A1 Housing Board	Parish Council Rep. Parish Council Attendee Member
Cllr. Stead	Friends of the Victoria Institute Joint Burial Committee	Member Parish Council Rep.
Cllr. Taylor	Swimming Pool Committee	Parish Council Rep.
Cllr. M.Trossell	Friends of the Victoria Institute	Member
Cllr. A. Wilkinson	Friends of the Victoria Institute Joint Burial Committee	Member Parish Council Rep.
Cllr. J. Wilkinson	Friends of the Victoria Institute	Member

OTHER INTERESTS TO BE DECLARED

10/11/355 Election of Vice Chairman
Resolved: Cllr Barry Cooper elected as Vice Chairman of the Audit Committee

10/11/356 Public Discussion Period re: Agenda Items
Query as to whether the purpose of the Audit Committee was to approve the Accounts. The Clerk advised it was to consider Regulation 4 and 6 of the Accounts and Audit (Amendment) Regulations 2006.

10/11/357 Accounts and Audit (Amendment) (England) Regulations 2006.

Consideration was given to the following Regulations:

Regulation 4: Requires the findings of the review of the system of internal control to be considered by a committee of the relevant body, or by members of the body meeting as a whole.

Regulation 6: Requires bodies to review the effectiveness of the system of internal audit once a year, and for the findings of the review to be considered by a committee of the body, or by the body as a whole, as part of the consideration of the system of internal control referred to in Regulation 4.

Recommended:

(a) That following consideration of the review of the system of internal control carried out at the meeting of the Finance Committee on 25th January 2011, the Parish Council be advised that the findings of this Committee were that there had been a satisfactory review and that there were no outstanding matters that required attention.

(a) That further to the Clerk to the Council /Responsible Financial Officer reporting on the Audit Plan as established at Minute 07/08/437 of February 2008 the said plan to continue as follows but also to be held as a separate document for reference:

Audit Plan

(a) The Internal Auditor will:

- understand basic accounting processes
- understand the role of internal audit in reviewing systems rather than undertaking detailed checks that are more appropriately the responsibility of management
- be aware of risk management issues
- understand accounting requirements of the legal framework and powers of local councils.

(b) The Internal Auditor will work to the requirements contained in the suggested approach at Appendix 5 of the “Governance and Accountability in Local Councils in England and Wales – a Practitioner’s Guide.” His work will take into account the whole of the Parish Council’s system of internal control, including risk management. Other work may be required from time to time.

(c) Where fraud by an officer is suspected, the Internal Auditor will report to the Chairman of the Parish Council. Where fraud by a councillor is suspected, the Internal Auditor will report to the Clerk to the Council/Responsible Financial Officer.

(d) The Internal Auditor will have direct access to the Clerk to the Council/Responsible Financial Officer and Chairman.

(e) The Internal Auditor will report in his/her own name to management.

(f) The Internal Auditor will have no other role within the Parish Council.

(g) Internal Audit will be carried out ethically, with integrity and objectivity.

(h) The Clerk to the Council/Responsible Financial Officer will be consulted on the Audit Plan and on the scope of each audit.

(i) The Risk Assessment Policy will define responsibilities for officers and members in relation to internal control and risk management. Training will be provided as appropriate. If an officer suspects fraud or corruption by a member, he will first discuss the matter with the Internal Auditor. If a member suspects fraud or corruption by an officer, he will first discuss

the matter with the Internal Auditor.

(j) The Internal Auditor will report in accordance with the Audit Plan by 31st May annually.

(k) The Internal Auditor's report will be considered by the Parish Council at the first opportunity

10/11/358 Internal Audit

The Clerk reported on the Internal Auditors Report of 22nd June 2010 to be considered at the next Parish Council Meeting.

There being no further business the meeting was closed
7.20pm

Signed..... Dated.....