

MINUTES of the MEETING of the INTERNAL AUDIT COMMITTEE held in the Council Chamber, Council Offices, 1 Chapel Street, St Just on Friday 14 February 2014 at 9.30 a.m.

PRESENT

Cllr T McFadden
Cllr N McFadden
Cllr Mrs McQueen

TOWN CLERK

Elaine Baker

ALSO IN ATTENDANCE

Steve Hudson - Hudson Accounting Ltd.

IA.01 ELECTION OF CHAIRMAN

RESOLVED: That Cllr N McFadden is elected Chairman of the Committee for the remainder of the municipal year.

IA.02 APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr Morris, Cllr Nicholls and Cllr Roberts.

IA.03 ELECTION OF VICE CHAIRMAN

RESOLVED: That Cllr T McFadden is elected Vice-Chairman of the Committee for the remainder of the municipal year.

IA.04 DECLARATIONS OF INTEREST

None received.

IA.05 MINUTES

Minutes to remain unconfirmed as no councillors were present at the meeting.

IA.06 FINANCIAL REGULATIONS

The Committee carried out its annual review of the Council's Financial Regulations to ensure that they were fit for purpose.

There was general agreement that the regulations as currently drafted did meet the Council's needs and therefore no further amendments were required at this stage. However, when Government had repealed S.150(5) of the Local Government Act 1972 enabling local councils to carry out electronic payments there would need to be consequential amendments to the Council's financial regulations.

RESOLVED TO RECOMMEND TO THE FULL COUNCIL: That the Financial Regulations as presented be endorsed as fit for purpose.

IA.07 **RISK MANAGEMENT ARRANGEMENTS**

The Committee carried out the annual review of the Council's risk management arrangements in respect of finance, premises, councillors, lone working, (including the Council's current policy) and fire.

The Town Clerk commented that the measures put in place to address concerns over lone working were working well.

RESOLVED TO RECOMMEND TO THE FULL COUNCIL: That the Town Council's current risk management arrangements are endorsed as fit for purpose.

IA.08 **ASSET REGISTER**

The Committee reviewed the Town Council's current asset register.

The Town Clerk reported that it had come to light that the Council was responsible for maintaining the Pendeen War Memorial, but as it was not in the Town Council's ownership it did not appear on the Asset Register. The values were based on insurance values.

RESOLVED TO RECOMMEND TO THE FULL COUNCIL: That the contents of the Asset Register for 2013 / 14 is approved (copy appended to the signed minutes).

IA.09 **INTERNAL AUDIT**

The Committee reviewed the Internal Auditor's Interim report and noted the comments contained therein.

It was suggested that in substantial periods of absence of the Town Clerk it would be beneficial for the Town Council to enter into a reciprocal arrangement with another parish or town council which could provide cover in such instances. It was suggested that, in the first instance, the Town Clerk make tentative enquiries with the Parish Clerk of St Erth Parish Council and to report back to the Town Council.

In response to a question from the Chairman, the Internal Auditor confirmed that all outstanding issues had been addressed over the past few years and that there were no outstanding legal or financial issues. All the Council's internal processes were operating satisfactorily.

The Committee thanked Mr Hudson for attending the meeting.

Meeting closed at 10.05a.m.

Date:

Chairman