

MINUTES of the INTERNAL AUDIT COMMITTEE MEETING held in the Council Chamber, Council Offices, 1 Chapel Street, St Just on Thursday 7 January 2009 at 10.30 p.m.

PRESENT

Councillor M Nicholls - Mayor
Councillor M Thomas – Deputy Mayor

COUNCILLORS

B F Angwin
Ms P S Angove

TOWN CLERK

Elaine Baker

APOLOGIES FOR ABSENCE

An apology for absence was received from Councillor N McFadden.

IA.4 DECLARATIONS OF INTERESTS

None.

IA.5 RISK MANAGEMENT

In accordance with the Council's responsibility to comply with the governance and accountability guidance, the Committee reviewed its existing financial practices, undertook a comprehensive risk assessment of all aspects of the Council's business and identified areas where further attention was required.

Town Clerk circulated copies of the draft policy documents for the Committee's approval in relation to the following areas:

- Lone Worker Policy – Statement of Safety Policy, including flow diagram and completed lone worker risk assessment check list and record.
- Completed risk assessments in respect of fire, including evacuation procedures, councillors and lone working of employees.
- Policy statement on risk management relating to the use of insurance cover, scope to work with others and areas of self managed risk

The Committee welcomed the documents which, subject to a number of minor amendments, clearly set out the controls that were currently in place and included recommendations where further action was required to reduce the level of risk. These included panic buttons for lone working employees, the provision of a public counter within the Town Clerk's office to reduce the possible risk of employees being attacked and secure doors to improve employee security. The Committee felt these measures were particularly important as both the Town Clerk and Assistant operated in a lone working environment. Further details would be brought to the full Council for consideration.

The Town Clerk also reported that, at present, the Town Council did not comply with basic Health and Safety Legislation in that at least one member of the Council staff

should be a qualified first aider.

With regard to the annual testing of electrical equipment the Town Clerk was asked to contact Cornwall Council to seek clarification on where the responsibility lay for undertaking this work.

With regard to the Town Council's Standing Orders and Financial Regulations the Town Clerk reported that she was currently in the process of amending and updating these and that a report on the proposed changes would be brought to a meeting of the Standing Orders Committee for consideration prior to full Council approval.

The Committee also considered the Council's payroll, budgetary, income and petty cash controls. The Town Clerk reported that all payroll matters complied with current HMRC regulations; the budget was prepared annually with all expenditure reported and approved by the full Council. Quarterly budget monitoring had been introduced and undertaken by the full Council to ensure compliance and was verified by the Council's internal auditor as part of the annual audit of the accounts.

With regard to the Council's internal accounting systems, the Town Clerk reported that since May 2009, manual entry bookkeeping had been replaced by the use of spreadsheet accounting tools. However, to improve the Council's internal accounting practices further proposals would be brought forward regarding the purchase of new computer software entitled "Scribe 2000" to manage the accounts and administration. The software had been designed specifically for local councils and was compliant with the Accounts and Audit Regulations 1996.

Following detailed consideration of the issues raised the Committee **RESOLVE TO RECOMMEND** that the Council:-

- (a) Approves the adoption of the policy documents and risk assessments as amended in respect of lone working, fire, councillors, self managed risk and use of insurance cover;
- (b) Authorises the Town Clerk to obtain costs in respect of First Aid Courses in compliance with Health and Safety regulations;
- (b) Authorises to the Town Clerk to bring forward proposals in respect of the Scribe 2000 accounting software; and
- (c) That a report on amendments to the Council's existing Standing Orders and Financial Regulations be brought to a future meeting of the Council, following recommendation of the Standing Orders Committee.

(Action by : Elaine Baker)

IA.6 ASSET REGISTER

The Town Clerk circulated a revised Asset register for approval.

The Committee asked that the War Memorial be included in the list of Council assets and requested the Town Clerk to approach the Council's insurers with a view to having the memorial included on the policy schedule. The Committee also asked the Town Clerk to seek confirmation as to the level of the Town Council's liability in respect of the Plen-an-Gwarry.

(Action by Elaine Baker)

The Committee **RESOLVED TO RECOMMEND** that the Council approves the list of Council assets as at 1 January 2010.

(Action by : Elaine Baker)

IA.7 EXCLUSION OF PRESS AND PUBLIC

RESOLVED - that in accordance with Section 100A (4) of the Local Government Act 1972, the press and public be excluded from the meeting during the consideration of the following matters on the grounds that they involve the likely disclosure of exempt information as defined in the identified paragraphs of Part I, Schedule 12A of the Act (as amended).

IA.8 REVIEW OF THE COUNCIL'S INSURANCE COVER

The Committee requested that the Town Clerk be asked to seek competitive quotes from AON, Aviva and Zurich Insurance companies in respect of the Council's insurance cover for 2010 / 2011 to ensure best value.

(Action by : Elaine Baker)

Meeting closed at 11.40 a.m.

Town Mayor