

**MINUTES OF A MEETING OF THE AUDIT COMMITTEE  
MALVERN TOWN COUNCIL  
held remotely via Zoom on  
Thursday 19 November 2020 at 6.00 pm**

**Councillors**

Present

C Palmer (Ch)  
C Bovey  
L Lambeth

**In attendance**

Linda Blake – Town Clerk  
Louise Wall – Minute Clerk  
Cllr Aidan Stitt

Absent

S Taylor (apologies)

**30. APOLOGIES FOR ABSENCE**

Apologies for absence received from Cllr S Taylor were noted.

**31. DECLARATIONS OF INTEREST**

None.

**32. MINUTES OF PREVIOUS MEETING**

It was **RESOLVED** that the minutes of the following meeting be approved and adopted as a correct record of the proceedings, to be signed by the Chairman in due course:

- Audit Committee meeting held on 20 August 2020.

**PUBLIC PARTICIPATION**

None.

**33. REVIEW OF EVENTS BUDGET FOR 2021/22**

Report AC01/20 was received and noted.

The Town Clerk explained that although many events had had to be cancelled due to Covid-19, there would still be some expenditure on the Christmas lights and Malvern in Bloom planting. Both of these were much appreciated by traders in the town in keeping the area looking nice and attracting visitors when and where possible.

It was also noted that the budget for the Christmas Window competition had increased from £75 to £500, and this was due to a larger event being arranged this year, again to try and help give a boost to local traders. Trails for children to follow will encourage shoppers to the four areas of Great Malvern, Barnards Green, Malvern Link and Link Top.

Members discussed the possibility of ring-fencing the underspend on the events budget to use as an 'end of Covid' celebration. The Town Clerk said this would be possible if the amount was for a specific project.

It was **AGREED** that the Town Clerk would allocate some of the underspend to be used for the purchase of Christmas lights and to enhance some of the next year's events such as Bands in the Park, Alternative Bands in the Park, Armed Forces

Day and the Mayor's Bonanza.

**34. REVIEW OF PURCHASE ORDER CONTROL SYSTEM**

Report AC02/20 was received and noted.

The Town Clerk explained the current procedure for purchase orders which ensures that all orders are given an individual purchase order number and provides an easily visible audit trail from the initial purchase of goods or services through to final payment. Members reviewed the process and felt that it provided a robust control over expenditure.

It was **RECOMMENDED** that no changes be made to the current purchase order system as the controls in place were felt to be adequate.

**35. REVIEW OF INTERNAL CONTROLS IN PROCESSING INVOICES FOR PAYMENT**

Report AC03/20 was received and noted.

The Town Clerk explained the current internal control system in place for processing invoices for payment. There is a very stringent segregation of duties to ensure that invoices cannot be processed by a single member of staff. Invoices go through a number of internal control checks before being approved for payment by the Town Clerk. The invoice is then entered onto the accounting package ready for payment.

It was **RECOMMENDED** that no changes were required to the current internal controls system for processing invoices for payment as the controls in place were felt to be adequate.

**36. REVIEW OF PETTY CASH PROCEDURE**

Report AC03/20 was received and noted.

Members reviewed the current petty cash procedure which were felt to be adequate and not in need for any change.

It was **RECOMMENDED** that no changes be made to the current procedure for managing petty cash and its controls.

**37. DATE OF NEXT AUDIT COMMITTEE MEETING**

It was **AGREED** that the next meeting of the Audit Committee would be on Wednesday 13 January 2021 at 6.00 pm.

The meeting ended at 6.30 pm.

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(Chairman)