

**UNADOPTED
POLEGATE TOWN COUNCIL**

**Minutes of the Internal Audit Review and Internal Control Committee
minutes for the meeting held on Friday 4th December 2015 Council
Chambers, 49 High Street, Polegate BN26 6AL at 9.30am**

Present:

Cllrs D Murray, D Watts, Mrs M Piper **(3)**

Not Present: 0

No members of the public

Minute No.	Subject/Resolution	Action
11576	Apologies for absence None	
11577	Declarations of interest None	
11578	Opportunity for public comment None	
11579	Minutes of the Internal Audit Review and Internal Control It was resolved that the minutes of 5th December 2014 were accurate and both signed by the chair VOTE All in favour Cllrs D Murray, D Watts, Mrs M Piper	
11580	Annual Review the effectiveness of Internal Audit and Internal Control and to prepare a report for full council review A discussion took place on the audit and the Governance & accountability. The chair commented that although the RBS system had some limitations it would be useful for the council to see a more detailed breakdown of some of the costs. A councillor commented that this would be time prohibitive. The clerk stated that it would, but that coming from a costs accounting background, she had already added a few extra codes and some would be fairly easy to add additional detail on the payments. It would not be possible to split each area for travel, as each day had varying elements on the payments and the whole claim could have a number and without going back to time sheets this would be difficult to detail accurately. She also stated that although this may be possible from the new financial year, the accounts had to be offset to a budget, so it may not be easy to do until the second year, where budgets could be set for the code. The clerk commented that she would send a paper copy of the governance and accountability to all three members so that there could be further meetings where each section could be discussed. The majority of data transparency had been done prior to it being a requirement, but there were some new things that needed completing prior to year end. She stated that she would like the group to meet again to discuss these, but more informally. It was agreed that the best way forward was to suggest to council that the committee be converted to a working group so that they could meet and would have delegated authority to prepare a report for full council consideration, which would work better. It was recommended to Council that the internal audit and internal review is satisfactory and it was recommended that the internal audit review and internal	

	control committee be dissolved and Cllrs D Murray, D Watts and Mrs M Piper to be delegated to carry out reviews and submit reports back to full council for review. VOTE all in favour Cllrs D Murray, D watts Mrs M Piper.	
11581	Review of the audit report and decision on spot checks to compliment the audit recommendations to full council/delegated to committee to carry out spot checks The clerk commented on certain risks and risk assessments and it was agreed that the clerk would draft a document to give to councillors, what to do in the event of an emergency as part of the emergency plan. Some of these would be confidential by nature of their content. It was recommended that Cllrs D Murray, D Watts and Mrs M piper would be able to carry out spot checks on behalf of the council which complimented the internal audit reports during the year. VOTE all in favour Cllrs D Murray, D watts Mrs M Piper It was recommended that the Town Clerk Credit card limit should be increased to £1000 – this would overcome a risk when dealing with emergencies should they occur. (It was usual for the clerk to inform the Mayor and/or the chair of finance for any emergencies and chairs of committees for any additional expenditure delegated to the clerk.) VOTE all in favour Cllrs D Murray, D watts Mrs M Piper	

The meeting closed at 10.00 am