

# MOLD TOWN COUNCIL

Minutes of the meeting of Policy and Audit Committee held at the Town Hall, Earl Road and via Video Conferencing on Tuesday, 18<sup>th</sup> June 2024.

## **PRESENT:**

Councillors: Cllrs Brian Lloyd (Mayor), Paul Beacher (Deputy Mayor), Tina Claydon, Pete Dando and Bryan Grew

Officers: Jo Lane, Town Clerk and Finance Officer

**Absent:** None

**Apologies:** Cllrs Sarah Taylor and Teresa Carberry

## **1. APPOINTMENT OF CHAIR**

It was **resolved** that Councillor Pete Dando be elected as Policy and Audit Committee Chair for the Municipal year 2024/25.

## **2. APOLOGIES**

Apologies were received from Councillors Sarah Taylor and Teresa Carberry.

## **3. DECLARATIONS OF INTEREST**

None.

## **4. LIST OF POLICIES REQUIRED FOR TOWN COUNCILS**

The list of policies required by Town Councils were noted. It was **resolved** that the Town Clerk update the list with a traffic light system (most urgent in red) and send to committee members for comment.

## **5. NEW POLICIES ADOPTED THIS FINANCIAL YEAR**

The New Training Policy and Plan which has been agreed by the Town Council was **noted**.

## **6. TO CONSIDER THE BELOW DRAFT POLICIES**

- a) Tree Policy – Cemetery Committee
- b) Grants Policy – Finance Committee
- c) Community Grant Application Form – Finance Committee

It was **resolved** to recommend accepting all above policies/ forms to the full Town Council at the next meeting.

## 7. ANNUAL RETURN AND INTERNAL AUDIT 2023/24

The Committee considered the previously circulated report detailing the arrangements for the external audit of the Town Council's accounts for the year ended 31st March 2023 and covering:

- The Report of the Internal Auditor
- The Annual Return
- The Governance Statement - Additional Questions to test Assertions.

Members noted the requirement for every local council to have its accounts audited each year. It was also noted that Mold Town Council was required to have its accounts, procedures and system of internal controls checked by an internal auditor and this work had to be undertaken by a person independent of the Council. The check by the previously appointed internal auditor, JDH Business Services Ltd, would then be fed into an Annual Return which included the Governance Statement and assurances and then onto the external audit which is undertaken by 'Audit Wales'.

The Annual Return is supplemented by additional questions in the Annual Governance Statement to test the assertions. The complete set of papers, Annual Return and additional questions form the most of the information given to Audit Wales for the external audit. Other requirements include an explanation of variances on previous year's figures.

The Committee considered in detail, the draft annual return, the comprehensive report of the internal auditor and the additional questions to test the assertions. The Committee noted that the internal auditor had made a few observations relating to reconciliation of events figures produced by the Events and Community Officer and that of the Rialtas System, the £250 petty cash for events and the changes to the asset register.

The Town Clerk explained that systems have been put in place for the new financial year for reconciliation of the events accounts to be completed as soon as possible after each event and recommended that a full look at the asset register is needed.

The Committee, having considered the report and the documentation, agreed to recommend their approval to the Council at its meeting on 26<sup>th</sup> June to allow the external audit to proceed and the Annual Return to be signed by the Mayor and the Responsible Financial Officer.

It was **resolved** that:

- a) The report of the Internal Auditor be received, noted and endorsed;
- b) The Town Council, at its meeting to be held on 26<sup>th</sup> June 2024, be recommended to approve the submitted draft Annual Return and the Governance Statement - Additional Questions to test Assertions; and

- c) The observations of the Internal Auditor be received and the actions of the Town Clerk and Finance Officer be approved.

**8. APPOINTMENT OF INTERNAL AUDITOR**

The Town Clerk advised that the service provided by JDH Business Services had been very thorough and efficient and the Committee considered the need to review the internal auditor services yearly as suggested in Audit Wales guidelines. Members felt that the service given by the current internal auditor was good and cost effective.

The Town Clerk advised that in accordance with Audit Wales ‘good practice’ there were terms of reference agreed between the Town Council and the internal auditor.

It was **resolved** that the current appointment of JDH Business Services continue for 2024/25.

**9. EXCLUSION OF PRESS AND PUBLIC**

It was **resolved** to exclude press and public from the meeting.

**10. HR & HS QUOTES**

The committee considered the quotes and proposals received from the four companies. The Town Clerk advised that three of the four companies had provided a reference from a Town or Community Council. The Clerk had spoken with each referee and provided a verbal overview to the committee.

It was **resolved** that the Policy and Audit Committee would recommend to the Town Council to progress with the proposal received from Worknest for a three-year period at a cost of £4,442 + VAT per annum.

The meeting was closed at 18.43pm

**SUMMARY OF DECLARATIONS MADE BY MEMBERS  
IN ACCORDANCE WITH MOLD TOWN COUNCIL’S  
CODE OF CONDUCT**

<b>POLICY &amp; AUDIT COMMITTEE</b>	<b>DATE: 18/06/2024</b>
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<b>MEMBER</b>	<b>ITEM</b>	<b>MINUTE NO. REFERS</b>
None		

WORD/MINUTES/COMMITTEE/POLICYAUDIT

Chairman’s signature: ..... Date: .....