

Kendal Town Council

Town Hall, Highgate, Kendal LA9 4ED
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DRAFT Minutes of a meeting of the Audit Committee held on Monday, 13 May 2024, at 5.30 p.m. in the Chairman's Room at the Town Hall, Highgate, Kendal.

Cllr S Coleman	Apologies	Cllr J Dunlop	Present
Cllr L Edwards	Present	Cllr D Evans	Present
Cllr M Helme	Present	Cllr C Russell (Chair)	Present
Cllr D Rathbone (Vice-Chair)	Apologies		

In attendance: Chris Bagshaw (Town Clerk).

Also present Cllr S Evans (W&FC) as a member of the public.

Public Participation

A member drew attention to his intentions to record the proceedings on his iPad.

W&FC Cllr S Evans read out a prepared statement containing queries about the Minutes of the meeting on 22 March 2024, which she felt were both over detailed and yet lacking in structure. Particularly she felt A20/2023 did not accord with the resolution passed at the meeting over the timetable for developing written procedures. She offered to share her notes with the Clerk. The Chair thanked her for her offer and for her observations.

A1/2024 Apologies

Resolved: To receive and accept apologies for absence Cllrs Coleman and Rathbone.

A2/2024 Declarations of Interest

No declarations of interest were raised under this item.

A3/2024 Exclusion of Press and Public (Public Bodies Admission to Meetings Act 1960)

There were no excluded items on the agenda.

A4/2024 Minutes of the Last Meetings

Cllr D Evans read out a prepared statement contesting some of the supporting statements in the Minutes of the Meeting on 29 January and 22 March 2024. After some discussion it was confirmed that the record of the Resolutions were not being brought into doubt, but that the supporting statements did not accord with Cllr Evans' recollection of the meeting.

The Chair thanked Cllr Evans for his observations.

Resolved: To receive the minutes of the meetings of the Audit Committee held on 29 January and 22 March 2024 and to accept that the resolutions recorded the outcomes of the debate but to allow members to review the supporting statements and consider incorporating observations from W&FC Cllr S Evans and Cllr D Evans prior to their final signature.

A5/2024 Minute Action Sheet

The Committee considered a report on actions taken by officers on resolutions or recommendations made at previous meetings. Under Item 21, it was requested that each Cashbook be summarised and reconciled for the next meeting.

Resolved: To report on each Cashbook within Rialtas at the next meeting.

Resolved: To note the report.

A6/2024 2023/24 Budget Monitoring

The Committee considered a report on the Council's budget and expenditure to the year end, including the outturn figures and variances for the AGAR. The Clerk drew attention to the healthy state of the General Reserve balance, up from £30,260 to £99,013. The Committee noted that the Council's previous commitment to keeping around £45-50k in the General Reserve was contradicted by the advice from the Joint Practitioners Advisory Group (JPAG), which recommended three months operating costs in Reserve. It was noted that the budget heading 'Promoting Equality and Diversity' had a very light draw down, and that the purpose of this line may now be superseded by actions and expenditure elsewhere (through Festival grants for instance).

Resolved: To note the report

A7/2024 Bank Reconciliation

The Committee considered the bank reconciliation statements as at 31 March 2024. It was noted that both the Reserve and Current account appear in the same Cashbook. The Clerk will bring an explanation of the Cashbook numbering to the next meeting.

Resolved: To receive and note the bank reconciliation statements at 31 March 2024.

A8/2024 Internal Audit

The Committee considered the report from the Council's Internal Auditor (IA) for the year 2023-24. It was suggested that the accompanying report from the RFO was inadequate in so far as it didn't go in to detail about the appointment of the IA, nor about the brief they were given, the notes from the External Auditor (ExA) last year, or the information that was provided to the IA. The chair reminded members that it was not the committee's job to Audit the Council, but to ensure that the Audit took place correctly, within the statutory timetable. The Chair reminded members that the Clerk as RFO was under considerable competing pressures at present, and that the Committee had looked extensively at this process in previous meetings. The Chair and the Vice Chair had been satisfied with the letter of engagement and, after prompting, the ExA had clarified the expectation on reporting new financial systems, which had been a source of unclarity in the previous year. It was suggested that other council's procedures be looked at, to seek exemplars.

Resolved: To receive and note the report from the Council's Internal Auditor for the year 2023-24.

A9/2024 External Audit

The Committee received a report on the timetable for External Audit in 2023-24, including the assembling of supporting literature. It was noted that the Council must consider the completed AGAR at its meeting in June so as to ensure that the full Return can be completed to be sent to the ExA by the end of June.

Resolved: To note the timetable for completion of the AGAR including its review of supporting documentation.

The meeting closed at 6.55p.m.