



Howden Town Council

Minutes of the Meeting of **Resources and Asset Management Committee** held on Tuesday 9 June 2020 at 7:15 pm via Zoom video call

Present: Councillors R Blee (Chair), H Chiswell, D Patrick, H Roberts, S Smythson, E Ward and H Pears. Cllr A Wilson was also present.

One member of the public

Apologies: No apologies

Acting Clerk: H Roberts

Min 20-12 Declaration of Interest

20-12.1 No interests were declared on any item on the agenda.

20-12.2 No dispensations were requested or granted.

Min 20-13 Minutes of previous Meeting

The minutes of the 12 May 2020 were approved as a true record.

Min 20-14 Internal Audit Report for the year ended 31 March 2019 – Action Plan. To accept the plan

20-14.1 Cllr Patrick was thanked for producing the plan. The Acting Clerk asked for training so that the plan could be updated. The plan was accepted.

Min 20-15 Policy and Procedure Schedule. To review the list of policies and procedures required and agree a review program

20-15.1 The Acting Clerk informed members that the list of policies and procedures only needs to be approved once during the term of the council unless there is a change in legislation or guidance during that period. It's up to the Clerk to regularly review the policies and procedures and report to this committee on an annual basis. The Clerk is to bring any amended documents to this committee at the earliest opportunity.

20-15.2 As all of the policies and procedures need to be reviewed and approved as some of them had not been looked at for some time it was agreed to bring Sickness & Absence Policy, Expenses Policy, Leave Policy and Grievance and Disciplinary Procedure to the next meeting of this committee. Further documents for review will be agreed at the next meeting.

20-15.3 The Acting Clerk asked members to consider if they were aware of any other policies or procedures that the Council should adopt.

20-15.4 It was agreed to accept the list as it stood and review all documents at the earliest opportunity to bring them up to date.

Min 20-16 Asset Register Policy – To accept the policy

20-16.1 The policy was accepted. **It was agreed to recommend to Council that the Asset Register Policy be adopted.**

20-16.2 The members were informed that the Acting RFO is reviewing the asset register based on the policy.

Min 20-17 Annual budget. To review the budget and make any recommendations

20-17.1 The Acting Clerk presented the annual budget. He pointed out that the format is only temporary. As soon as the internal auditor agrees the end of year figure for the 2019/20 financial year all budget figures will be entered into rialtas.

20-17.2 It was agreed to move the two entries for the accountant's fee from audit fee to professional fees

- Min 20-18** **Financial Risk Assessment. To agree the format and implement assessment.**
- 20-18.1 The Acting Clerk presented a new framework for a the Financial Risk Assessment as it was felt that the version presented at the last meeting, although adequate, was not robust enough.
- 20-18.2 The Acting Clerk informed members that the financial risk assessment must be presented to this committee at the March 2021 meeting so that it can be approved for the annual audit return and the renewal of the insurance cover.
- 20-18.2 The Financial Risk Assessment framework presented was accepted and the Acting Clerk was asked to populate it.
- 20-18.3 The Acting Clerk was asked to look into a Financial Risk Assessment Policy
- Min 20-19** **Un-banked cheques, to receive an update from the Acting Clerk and make any recommendations**
- 20-19.1 The Acting Clerk gave an update on unbanked cheques that the former clerk had failed to bank that had been found in an office draw.
- 20-19.2 The Acting Clerk informed members that the Burial Clerk had managed to get most of the cheques relating to HJBC re-issued, although there were a couple of the stone masons who were waiting for access to their offices, due to lock down, before being able to re-issue a cheques(s) or had sold the business.
- 20-19.3 The Acting Clerk had also managed to get some of the unbanked cheques due to the Town Council reissued although he too was waiting for some offices to re-open.
- 20-19.4 The Acting Clerk informed members that there were a number of unbanked cheques relating to the 2018 and 2019 Christmas late night opening for stalls at the events. He did not have records for many of the stall holders so was unable to approach them and asked that the committee consider writing them of as a bad debt.
- 20-19.5 **It was agreed to recommend to Council that the schedule of unbanked cheques be written off as a bad debt.**
- Min 20-20** **AGAR 2018/19 to receive an update from the Acting Clerk**
- 20-20.1 The Acting Clerk informed members that the AGAR for 2018/19 and all associated documents was now up on the Town Council's website to provide for the exercise of public rights of inspection.
- 20-20.2 The Acting Clerk informed members that he had informed the external auditor that the AGAR for 2018/19 had finally been completed. The auditor thanked the Acting Clerk for the update and confirmed that they could not review it until the Police investigation into the theft of public funds by the former clerk had been completed.
- Min 20-21** **Internal Audit and AGAR 2019/20 to receive an update from the Acting Clerk and make any recommendations**
- 20-21.1 The Acting Clerk informed members that the accountant had now completed compiling the accounts for 2019/20 and had completed section 3 of the AGAR.
- 20-21.2 The Acting Clerk informed the members that he had asked the internal auditor what documents he would require considering he had recently undertaken a full assessment for the 2018/19 audit.
- 20-21.3 The Acting Clerk was asked to obtain a quote from the internal auditor Mr R Dixon for the 2019/20 audit and also to undertake an interim and a full audit for 2020/21.
- 20-21.4 **It was agreed to recommend to Council that Mr R Dixon be appointed as internal auditor to undertake an audit for the financial years 2019/20 and 2020/21 in preparation of completing the annual internal audit report, subject to a satisfactory quotation.**
- 20-21.5 The Acting Clerk recommended that the allocated amount for audit fee in the annual budget should be adjusted to cater for an interim audit as well as a annual audit for future years.
- Min 20-22** **Date of next meeting**
- The next meeting will be held on 11 August 2020.

The meeting closed at 20.17 pm.