

At a Meeting of the **AUDIT COMMITTEE** held in the Council Chamber, Council Offices, Kilworthy Park, Drake Road, **TAVISTOCK** on **TUESDAY** the 29th day of **October 2019** at **2.00pm**

Present:

- Cllr M Davies (Chairman)
- Cllr P Vachon (Vice Chair)
- Cllr A Bridgewater
- Cllr P Crozier
- Cllr M Renders
- Cllr J Yelland

Apologies received from Cllr S Hipsey and Cllr A Bridgewater

Officers in attendance:

- Section 151 Officer
- Internal Audit Manager
- Chief Internal Auditor
- Senior Specialist -Accountant Business Partner
- External Auditor
- Director of Governance and Assurance
- Director of Place and Enterprise
- Senior Specialist – ICT Information Security
- Case Management Manager

Also in attendance: Cllr C Edmonds (lead Hub Committee Member)

*** AC 15 CONFIRMATION OF MINUTES**

The Minutes of the Committee Meeting held on 23 July 2019 were confirmed and signed by the Chairman as a correct record.

*** AC 16 GRANT THORNTON UPDATE REPORT**

The External Auditor took members through the Grant Thornton update report. He explained the consultation exercise currently taking place in regard to the Independent Redmond Review, which is looking at local authorities financial auditing and reporting. The S151 Officer was drafting a consultation response before the end of November that would be circulated to all Members.

It was then **RESOLVED** that the content of report be noted

*** AC 17 ANNUAL AUDIT LETTER FROM GRANT THORNTON**

The External Auditor presented the Annual Audit letter to Members which outlined any key areas arising from their work carried out for year ended 31 March 2019.

It was then **RESOLVED** that the content of the audit letter be noted.

AC 18 STRATEGIC RISK ASSESSMENT – SIX MONTHLY UPDATE

The Director of Governance and Assurance introduced the Strategic Risk Assessment update report to Members.

It was then **RESOLVED** that:

- 1 The Audit Committee reviewed the Strategic Risk & Opportunity Register (see Appendix 1a & b) and made recommendations to Council on any further action the Committee concluded should be considered; and
- 2 Approved the proposal to review the Risk Register using a PESTLE (Political, Economic, Sociological, Technological, Legal and Environmental) analysis approach with the outcome of this review being presented back to the Committee at its meeting on 24 March 2020

***AC 19 STRATEGIC DEBT REVIEW – SIX MONTHLY UPDATE**

The Lead Hub Member presented the report to Members with input from the Case Management Manager. It was reported that housing benefit overpayments were being managed due to the DWP real time reporting with universal credits. The number of write offs were reasonably low. The debt recovery team were to be thanked.

It was then **RESOLVED** that the content of the report was noted.

***AC 20 INTERNAL AUDIT CHARTER AND STRATEGY 2019/20**

The Internal Auditor introduced the report. Two Member would be Appointed as reps to attend the Devon Audit Partnership meetings. West Devon are non-voting members.

It was then **RESOLVED** that the Internal Charter and Strategy 2019/20 was approved.

***AC21 INTERNAL AUDIT PLAN 2019/20 – UPDATE ON PROGRESS**

The Internal Auditor updated Members on the progress of FCC contract stating early reviews gave assurance it was going well

It was then **RESOLVED** the progress made against the 2019/20 internal audit plan, and any key issues arising were noted and approved

***AC22 COMMERCIAL PROPERTY MONITORING REPORT**

The Director of Place and Enterprise introduced the report. He stated there had been no further purchases since March 2019 and the portfolio was performing well.

It was then **RESOLVED** the performance and risks of the commercial property portfolio to date was noted.

AC23

TREASURY MANAGEMENT MID-YEAR REVIEW 2019/20

The Lead Member introduced the review to Members.

It was RESOLVED that:

- 1 The content of the report was endorsed
- 2 The Committee **recommend** to Council an amendment to the Medium Revenue Provision Policy Statement (MRP)

***AC24**

PART 2 – CYBER SECURITY REPORT

‘In accordance with Section 100(A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting during consideration of the following item of business as the likely disclosure of exempt information as defined in paragraph 3 of Schedule 12A to the Act is involved.’

At the request of the Committee, the Senior Specialist (ICT Information Security) attended to provide an update on measures that the Council had in place.

(The Meeting terminated at 3.25pm)

Dated this

Chairman