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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 **June 2021** at **2.00pm**

**Present:** Cllr M Davies (Chairman)  
Cllr K Ball  
Cllr M Renders  
Cllr P Ridgers  
Cllr J Yelland

**Officers in attendance:**

Section 151 Officer  
Internal Auditor Manager  
Head of Strategy & Projects  
Senior Case Manager –Democratic Services

**Apologies Received:** Cllr S Hipsev and External Auditor

**Also in attendance:** Cllr C Edmonds (lead Hub Committee Member) Cllr N Jory (Leader of the Council)

**\* AC 1 CONFIRMATION OF MINUTES**

The Minutes of the Committee Meeting held on 6 April 2021 were confirmed by the Chairman as a correct record.

**\* AC 2 GRANT THORNTON: West Devon Borough Council Audit Plan for the Year Ending 31 March 2021**

The S151 Officer acknowledged the External Auditors apologies and stated that Committee Members had been asked to forward any questions to Grant Thornton in respect of the Audit Plan and they would endeavour to respond.

The S151 Officer explained that in the report under significant risks the conclusion of Grant Thornton was that in the revenue cycle, fraudulent transactions were rebutted and withdrawn due to controls in place. She also said that journals of over £25,000 are checked by a senior officer.

A fair valuation of property has been carried out and the S151 Officer confirmed the valuations had not significantly altered from last year, in fact valuations had increased, however a material uncertainty would be stated in the fixed asset notes, due to the national situation with the Covid pandemic.

A Member queried the rise in the Audit fee. The S151 Officer responded by stating that both pensions and fixed assets led to an amount of work that would be carried out if the Council was a private company. It is disproportioned to the risk and has no effect on the Council's bottom line as these entries are reversed out. Despite Local Authority finance teams feeding these concerns into the Redmond

Review, the review did not conclude that the audit work could be reduced in these areas. A £15,000 one off payment had been given by the government to all councils to compensate for the increased fees. Performance Indicators went to O&S on 13 April 2021. Business continuity measures were put in place during the Covid Pandemic. The recovery and renewal plan focussed on key issues such as the administration of business grants and the Council's community response.

It was then **RESOLVED** that:

The Plan was noted by the Committee.

**\* AC 3**

**INTERNAL AUDIT ANNUAL REPORT 2020/21**

Cllr Edmonds introduced the report to Members and the Internal Auditor presented to the Committee.

Concern was raised over planned building maintenance against reactive maintenance. A comprehensive schedule was being prepared. A proposed advisory group will be tasked to look at the points raised. The Council was fully insured but a question was is it over insured. This will be considered over the next two years.

The S151 Officer talked through the amount of money spent on Business Grants which the Council had administered on behalf of the Government and the finding of 8 cases of fraud, which have been reported. The team looked for patterns of fraud which had been seen nationally.

There was still a lot of work in regard to Business grants before the Government formally close the programme down.

The chairman passed on his thanks to the business rates team and this was seconded by members.

It was then **RESOLVED** that:

1. The Audit Committee noted that overall and based on work performed during 2020/21, and that of our experience from previous year's audit, the Head of Internal Audit's Opinion is of "Reasonable Assurance" on the adequacy and effectiveness of the Authority's internal control framework.
2. Members noted the performance and achievements of the Internal Audit Team during 2020/21

**\* AC 4**

**STRATEGIC RISK REGISTER**

Cllr Jory presented the Strategic Risk Register to the Committee.

A member raised a concern that in his view, Fusion were not advertising adequately that they had re- opened the leisure centres, on all social media outlets. The S151 Officer stated that she met monthly with the Council's leisure operator (Fusion) and that she would feed this back to them at the next monthly meeting.

It was then **RESOLVED** that:

The Audit Committee Reviewed the Strategic Risk Register (Appendix 1).

**\*AC 5      DATE OF NEXT MEETING**

It was agreed that the date of the next meeting scheduled for 3 August be cancelled and replaced with meeting dates of 7 September and 28 September.

(The Meeting terminated at 3.13 pm)

Dated this

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Chairman