

At a Meeting of the **AUDIT COMMITTEE** held in the Council Chamber, Council Offices, Kilworthy Park, Drake Road, **TAVISTOCK** on **TUESDAY** the **7th** day of **December 2021** at **9.30am**

Present: Cllr M Davies (Chairman)
Cllr K Ball
Cllr A Bridgewater
Cllr M Renders
Cllr J Yelland

Officers in attendance: Section 151 Officer
Deputy Section 151 Officer
Internal Auditor
Head of Strategy and Projects
Director of Place and Enterprise
Democratic Services Officer

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

Apologies were received from: Cllr P Ridgers

***AC 15 CONFIRMATION OF MINUTES**

The Minutes of the Committee Meeting held on 2 November 2021 were confirmed by the Committee as a true and correct record.

AC 16 EXTERNAL AUDITOR APPOINTMENT

The Hub Lead Member introduced the report to Members. With no questions;

It was then **RESOLVED** that:

The Audit Committee **RECOMMENDS TO COUNCIL** that West Devon Borough Council opts into the national arrangement for the procurement and appointment of external auditors, through Public Sector Audit Appointments (PSAA), by 11 March 2022.

***AC17 UPDATE ON PROGRESS ON THE 2021/22 INTERNAL AUDIT PLAN**

The Hub Lead Member introduced the report to Members. The Internal Auditor then took Members through the Audit Plan. He explained that due to staff being used for the processing of grant money, progress of the plan had suffered. He said it is his intention to undertake a review of the Audit Plan with the S151 Officers and the Director of Governance to identify audits that can go ahead and those to be delayed or cancelled.

In discussion, reference was made to:-

- High risk areas being contract management – Leisure and waste being the main ones.
- Service review of Revenues and Benefits - to ensure all recommendations are captured.
- Collection from pay & display machines, with officers providing further detail to Members around the process for emptying of the pay and display machines.

It was then **RESOLVED** that:

The progress made against the 2021/22 internal audit plan, and any key issues arising were noted and approved.

***AC18**

SUNDRY DEBT UPDATE

The report was introduced by the Hub Lead Member.

In discussion, reference was made to:-

- A Member commented on the fact that debt had gone down during the challenging times was very positive.
- Overpayment of benefits was queried. It was confirmed that collection was able to be made via attachment of earnings or via repayment plans. Letters were sent out signposting people to organisations which could offer help during the covid pandemic to those that needed it.

It was then **RESOLVED** that the Sundry Debt Update be noted.

***AC19**

TREASURY MANAGEMENT MID-YEAR REPORT 2021/22

The Mid-Year report was introduced by the Lead Hub Member. The S151 Officer explained the new CIPFA principles for 2022. They will be introducing a soft launch and delaying for 2023/24. There will be new indicators such as liability benchmarking in regard to debt. Evidence needed to be provided on a yearly basis on holding investment property.

It was then **RESOLVED** that the Treasury Management Mid-Year Report 2021/22 be noted.

***AC20**

STRATEGIC RISK UPDATE

The Leader of the Council introduced the report. He noted that one strategic risk had moved into the red zone. This was the risk of Cyber-attacks with staff moving to home working during the covid pandemic. The Head of Strategy and Projects stated they were working alongside other councils and learning lessons from them. He then explained issues with waste management in regard to the national HGV driver shortage and staff shortage due to sickness. Members commented on how they had seen an improvement in service and how hard the teams are working within their wards. A Member asked if a formal update on the waste situation could be sent out to all Members along with an item put on social media in regard to how hard the crews were working. An

update to the Audit Committee would be made in regard to the cyber-attack risk.

It was then **RESOLVED** that the Committee noted the Strategic Risk Update Report.

***AC21**

INVESTMENT PROPERTY UPDATE AND MONITORING REPORT

The Lead Hub Member introduced the report to Committee. The Director of Place and Enterprise gave an update on investment properties and market conditions. He stated that the market before the pandemic was strong, when the pandemic hit there was a pause in the market. However new lettings finished 80% up of the five year average. Quarter four of this year is looking strong and will finish on the five year average.

It was then **RESOLVED** that the Committee noted the performance and risks of the Investment Property Portfolio to date.

***AC22**

AUDIT COMMITTEE WORK PROGRAMME

The S151 confirmed DCC will attend the 15 March 2022 meeting to give a presentation on pensions.

(The Meeting terminated at 10.35am)

Dated this

Chairman