

## AUDIT COMMITTEE

22 November 2016

Present:-

Councillors R Edgell (Chairman), C Clarence, A Hannan, D Hannon and B Hughes

\* **16**      **Minutes**

**RESOLVED** that the Minutes of the meeting held on 7 September 2016 be signed as a correct record

\* **17**      **Items Requiring Urgent Attention**

There was no matter raised as a matter of urgency.

\* **18**      **Annual Audit Letter 2015/16**

The Committee received the Annual Audit Letter from Grant Thornton (CT/16/98) issuing unqualified opinions on the Council's 2015/16 financial statements; the Pension Fund financial statements and "Value for Money" conclusion 2015/16.

Grant Thornton were still unable to certify the accounts as complete pending the outcome of an investigation following an Objection received, as reported at the last meeting, but good progress was being made and it was hoped to be able to certify the accounts shortly.

\* **19**      **External Audit Update**

The Committee received a Report from Grant Thornton (CT/16/100) setting out the progress made in delivering their responsibilities as external auditors for the Council and giving a summary of relevant emerging national issues and developments.

\* **20**      **Internal Audit Half Year Report 2016/17**

The Committee considered the Report of the County Treasurer (CT/16/99) providing a six month audit opinion of the Council's Internal Audit Service and progress to date against the internal audit plans for 2016/17. The opinion was that an effective framework of control was in place providing reasonable assurance regarding the effective, efficient and economic achievements of its objectives.

In response to Members' questions on the Corporate Services risk area of HR – Consultants, the Head of Devon Audit Partnership advised that officers would be reminded of the importance of the policy to be followed when engaging consultants;

It was **MOVED** by Councillor Hannon, **SECONDED** by Councillor Hannan and

**RESOLVED**

(a) that the internal audit opinion that the Council's systems contain a satisfactory level of internal control be noted;

(b) that the satisfactory performance and achievements of Devon Audit Partnership during the first six months of 2016/17 be noted;

(c) that the Council's continuing commitment to the maintenance and enhancement of an anti-fraud culture be endorsed.

**21 Appointment of External Auditor**

The Committee considered the Report of the County Treasurer (CT/16/93) setting out the arrangements for the appointment of External Auditors.

It was **MOVED** by Councillor Clarence, **SECONDED** by Councillor Hannon and

**RESOLVED** that the County Council be recommended to endorse the proposal that the Council join the Public Sector Audit Appointments national framework for appointing the External Auditor.

\* **22 Annual Report of the Corporate Risk Management Group**

The Committee considered the Report of the Chief Officer (OD/16/1) updating Members on risk management practice within the Council.

The Chief Officer for Communities, Public Health, Environment and Prosperity advised that the risk recording tool Spar.net had now been decommissioned and a new tool had been built using the Council's WordPress infrastructure; Members would be sent a link to the new tool.

It was reported that the Emergency Planning Team had in the past year established Devon Emergency Planning Service to provide emergency planning advice, standardised plans and training to Devon District Councils. Six District Councils had joined and details of those that had not would be circulated direct to Members.

It was **MOVED** by Councillor Hannon, **SECONDED** by Councillor Hannan and

**RESOLVED**

(a) that the effective development and operation of risk management in the Council continue to be monitored;

(b) that the updated risk registers be noted;

(c) that the Chief Officer for Communities, Public Health, Environment and Prosperity be requested to attend the next meeting to update Members on the corporate risk management.

**\*DENOTES DELEGATED MATTER WITH POWER TO ACT**

The Meeting started at 2.00 pm and finished at 3.16 pm