

**AUDIT COMMITTEE – DECISION NOTICE**

21 September 2021

Present:-

Councillors R Scott (Chair), D Barnes, F Biederman and I Roome

Apologies:-

Councillors I Hall and J Berry

\* 1

**Minutes**

**RESOLVED** that the Minutes of the meeting held on 30 June 2021 be signed as a correct record.

\* 3

**Informing the Audit Risk Assessment 2020-21**

**RESOLVED** that

(a) the Report be noted; and

(b) the responses from the County Treasurer to the external auditors' questions be endorsed.

\* 5

**Statement of Accounts & Annual Governance Statement 2020/21**

**RESOLVED** that

(a) the Annual Governance Statement for 2020/21 be approved;

(b) the Authority's Statement of Accounts for 2020/21 be approved;

(c) the Pension Fund Statement of Accounts for 2020/21 be approved; and

(d) the preparation of both the Statement of Accounts for the Pension Fund and County Council on an ongoing concern basis be approved.

\* 6

**Counter Fraud Update**

**RESOLVED** that

(a) the update report from the Counter Fraud Services Manager be reviewed; and

(b) the issue of making the Fraud Prevention eLearning Module mandatory for all staff be explored.

\* **7**      **Internal Audit Update**

**RESOLVED** that the following be noted;

- (a) the mid-year annual assurance opinion;
- (b) the completion of audit work against the plan;
- (c) the scope and opportunity of audit to complete the audit work;
- (d) the outcomes of work completed; and
- (e) the overall performance and customer satisfaction on audit delivery.

\* **8**      **Risk Management Update**

**RESOLVED** that

(a) the following be reviewed;

- (i) the Risk Management Report and Power BI Live Dashboard;
- (ii) the most recent risk position for 2021/22;
- (iii) the updates to risk management process as supported by Devon Audit Partnership;

and that

(b) the plans for further enhancements to Risk Management arrangements for 2021/22 be endorsed.