

AUDIT COMMITTEE

14 November 2019

Present:-

Councillors J Clatworthy (Chair), J Brazil, R Peart, A Saywell and H Ackland

Apologies:-

Councillors I Hall and J Berry

* 70

Minutes

RESOLVED that the Minutes of the meeting held on 29 July be signed as a correct record.

* 71

Items Requiring Urgent Attention

There was no item raised as a matter of urgency.

* 72

Annual Audit Letter 2018/19

The Committee received the Annual Audit Letter from external auditors, Grant Thornton (CT/19/115). In July 2019 Grant Thornton issued unqualified opinions on the financial statements of the Authority and Devon Pension Fund.

The external auditors were also satisfied that in all significant respects the Council had put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2019.

It was **MOVED** by Councillor Saywell, **SECONDED** by Councillor Peart and

RESOLVED that the report and findings be noted.

* 73

External Audit Update

The Committee received a Report from Grant Thornton (CT/19/116) 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.

The Committee also received a presentation from Grant Thornton on the Government Redmond Review on Local Government Auditing. As a part of the call for evidence of this Review, Grant Thornton will be giving evidence as to the changing nature of Local Government Auditing, particularly regarding longer more complex accounts and lower fees.

It was **MOVED** by Councillor Clatworthy, **SECONDED** by Councillor Brazil and

RESOLVED

(a) that the report and findings be noted.

(b) that the presentation on the Redmond Review be noted.

* **74** **Internal Audit Half Year Report 2019/20**

The Committee considered the Report of the County Treasurer (CT/19/104) providing a six-month audit opinion of the Council's Internal Audit Service and progress to date against the internal audit plans for 2019/20.

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.

It was **MOVED** by Councillor Saywell, **SECONDED** by Councillor Clatworthy and

RESOLVED

- (a) that members note the internal audit opinion that the Council's systems contain a satisfactory level of internal control.
- (b) that members note the satisfactory performance and achievements of Devon Audit Partnership during the first six months of 2019/20.

* **75** **2019/20 Risk Management Annual Report**

The Committee received a Report of the County Treasurer (CT/19/104) setting out the background to Risk Management within the County Council and the important role that the Audit Committee plays in the process. The Committee was also shown a new more accessible format of risk register.

It was **MOVED** by Councillor Clatworthy, **SECONDED** by Councillor Peart and

RESOLVED

- (a) that members note the current risk position for all risks.
- (b) that the Committee notes the ongoing updates to the risk register.

* **76** **Audit Committee Annual Plan 2019/20**

The Committee noted the current Work Programme and

It was **MOVED** by Councillor Clatworthy, **SECONDED** by Councillor Peart, and

RESOLVED that the current outline Work Programme be noted subject to the inclusion of a Doing What Matters Masterclass for future consideration.

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

The Meeting started at 2.15 pm and finished at 3.45 pm