

At a Meeting of the **AUDIT COMMITTEE** held in the Council Chamber, Council Offices, Kilworthy Park, Drake Road, **TAVISTOCK** on **TUESDAY** the **5th** day of **July 2022** at **2.00pm**

Present: Cllr K Ball (Chairman)
Cllr M Davies
Cllr A Bridgewater
Cllr P Ridgers
Cllr L Samuel
Cllr J Yelland

Officers in attendance: Section 151 Officer
Deputy Section 151 Officer (via Teams)
Internal Auditor
Democratic Services Officer
External Auditor
Head of Strategy and Projects (via Teams)
Mr Middlemass – Devon Audit Partnership
Internal Audit Manager

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

***AC 1 CONFIRMATION OF MINUTES**

The Minutes of the Committee Meeting held on 7 December 2021 were confirmed by the Committee as a true and correct record.

The Chairman recorded his thanks to Cllr Davies for his past Chairmanship. Thanks were also recorded for the Internal Auditor as this was his last meeting in his role.

***AC 2 GRANT THORNTON –AUDIT PLAN 2021-22**

The External Auditor presented the Audit Plan to the Committee. He highlighted the risks as being management override of controls, valuation of land and buildings and pension fund liability. IT control environment had been brought into the audit this year. There were no issues or weaknesses to report.

In response to a member questions the External Auditor gave the following replies:

- There would be a nationwide response should there be an inflationary rise in pay and pensions.
- The audit fee of £5,000 has been put in as a figure and how that is managed will be discussed towards the end of the audit. The S151 Officer stated that as part of the Redman Review Government had reimbursed the council £15,600 as a one off

grant. Some of this grant would be used to pay the increased audit fee.

It was noted that only 30% of councils completed their audit on time and West Devon was one of these.

It was then **RESOLVED** that:

The report was noted.

***AC3 GRANT THORNTON –GUIDANCE FOR REVIEWING THE ACCOUNTS**

The External Auditor answered questions on the report:

- Regarding identifying Journals, the system is becoming more automated and spot checks are carried out.

It was then **RESOLVED** that:

The Guidance for Reviewing the Accounts be noted.

***AC4 GRANT THORNTON –INFORMING THE AUDIT RISK ASSESSMENT FOR 2021-22**

The report was introduced by the External Auditor.

It was then **RESOLVED** that the report be noted.

***AC5 INTERNAL AUDIT ANNUAL REPORT 2021-22**

The Lead Hub Member introduced the report. The Internal Auditor touched on areas of the report. Direction of travel was upward. Loss of resources due to staff working on business grants during the pandemic had impacted on debt recovery. A service review for revenue and benefits had taken place and with the action plan in place, improvements would be seen.

He informed members that a few cases of fraud in business grants were detected, however the diligence of the team meant no payments were made to these fraudulent claims. Two of the cases detected were linked to national fraud.

The S151 Officer stated she was responsible for the administration of the grants. The audit opinion for this was of substantial assurance. With procedures in place West Devon appeared in the top quartile for making payments. The Chairman acknowledged the teams effort of ensuring a robust system was in place.

The team making the business grants became involved in the administration of the £150 Council Tax rebates.

The S151 Officer stated that the review of discounts and reliefs had suffered due to resource issues.

It was suggested and voted on that a press release would be made on discounts and eligibility asking people to check on a change of circumstances and inform the Council of any changes.

It was then **RESOLVED** that;

1. The Audit Committee noted that overall and based on work performed during 2021/22, and that of Internal Audit's experience from previous year's audit, the Head of Internal Audit's Opinion was 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 2021/22.

(The Meeting terminated at 3.23pm)

Dated this

Chairman