

Agenda for Audit and Governance Committee

Thursday 27 September 2018, 2.30pm

[Members of the Committee](#)



Venue: Council Chamber, Knowle, Sidmouth,
EX10 8HL [View directions](#)

Contact: [Amanda Coombes](#), 01395 517543 (or group
number 01395 517546): Issued 18 September 2018

East Devon District Council
Knowle
Sidmouth
Devon EX10 8HL

DX 48705 Sidmouth

- 1 [Public speaking](#)
- 2 Minutes for 26 July 2018 (pages 3-6)
- 3 Apologies
- 4 Declarations of interest

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Guidance is available online to Councillors and co-opted members on making [declarations of interest](#)

- 5 [Matters of urgency](#) – none identified
- 6 To agree any items to be dealt with after the public (including press) have been excluded. There are no items that officers recommend should be dealt with in this way.

Part A Matters for Decision

- 7 **Audit Committee Technical update report** – Grant Thornton (pages 7-21)
- 8 **Audit Fee letter** – Grant Thornton (pages 22-25)
- 9 **Expenditure on consultants and agency staff 2017/18** – Strategic Lead Finance (pages 26-27)
Appendix A - Expenditure on consultants greater than £10k (pages 28-29)
Appendix B - Expenditure on consultants less than £10k (pages 30-31)
Appendix C - Expenditure on agency staff (page 32)
- 10 **RIPA update** - Strategic Lead Governance and Licensing
At the meeting of 18 January 2018, Members agreed to receive an update on RIPA (Regulation of Investigatory Powers Act) activity throughout the year. The RIPA Senior Responsible Officer advises that there have been no requests for RIPA authorisation since the last committee.
- 11 **Audit and Governance Forward Plan** – Strategic Lead Finance (page 33)

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it would be helpful if you could let the democratic services team know you plan to film or record so that any necessary arrangements can be made to provide reasonable facilities for you to report on meetings. This permission does not extend to private meetings or parts of meetings which are not open to the public. You should take all recording and photography equipment with you if a public meeting moves into a session which is not open to the public.

If you are recording the meeting, you are asked to act in a reasonable manner and not disrupt the conduct of meetings for example by using intrusive lighting, flash photography or asking people to repeat statements for the benefit of the recording. You may not make an oral commentary during the meeting. The Chairman has the power to control public recording and/or reporting so it does not disrupt the meeting.

Members of the public exercising their right to speak during Public Question Time will be recorded.

[Decision making and equalities](#)

For a copy of this agenda in large print, please contact the Democratic Services Team on 01395 517546

EAST DEVON DISTRICT COUNCIL

Minutes of a Meeting of the Audit & Governance Committee held in the Council Chamber at Knowle, Sidmouth on 26 July 2018

Attendance list at end of document

The meeting started at 11.30am and ended at 2.30pm

***1 Chairman's welcome**

The Chairman welcomed everyone to the meeting. The Chairman welcomed Councillor John Dyson in his new role as Vice Chairman.

***2 Public Speaking**

There were no members of the public wishing to speak.

***3 Minutes**

The minutes of the Audit and Governance Committee meeting held on 15 March 2018 were confirmed and signed as a true record.

***4 Matters arising**

None

***5 Declarations of Interest**

None

***6 Internal Audit Annual Opinion Report 2017/18**

David Hill, Executive Director SWAP presented the report, which provided Internal Audits overall opinion on the systems of internal control at East Devon District Council. The Audit and Governance Committee agreed the 2017/18 Internal Audit Plan at its March 2018 meeting. SWAP considered the balance of audit work in 2017-18 and the assurance levels provided, profile of each audit and outcomes together with the response from Senior Management and offered 'Reasonable Assurance' in respect of the areas reviewed during the year.

SWAP had found Senior Management of the Council to be supportive of their findings and responsive to the recommendations made.

RESOLVED:

that the content of the Internal Audit Annual Report and Opinion be noted.

***7 Review of Internal Audit Charter 2018/19**

SWAP worked to the Standards of the Institute of Internal Auditors, and further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS). The internal audit service, SWAP worked to a charter that defines its roles and responsibilities and the roles and responsibilities of the District Council's managers. Best Practice in corporate governance required that the charter be reviewed and approved annually by the Audit and Governance Committee. The Charter was last reviewed by the Committee on 29 June 2017.

RESOLVED:

that the Internal Audit Charter 2018-19 be approved.

***8 Internal Audit Activity – Quarter 1 2018/19**

The Audit and Governance Committee agreed the 2018-19 Internal Audit Plan at its March 2018 meeting. David Hill, SWAP stated the report provided an update on the 2018/19 Internal Audit Plan (Quarter 1), with progress towards the annual plan.

Internal Audit provided an independent and objective opinion on the Authority's control environment by evaluating its effectiveness. Primarily the work included:

- Operational Audit Reviews
- Cross Cutting Governance Audits
- Annual Review of Key Financial System Controls
- IT Audits
- Grants
- Other Special or Unplanned Review

RESOLVED:

that the content of the Internal Audit Progress Report be noted.

***9 External Audit Report 2017/18**

Rob Andrews, Manager from KPMG summarised the key findings in relation to the 2017-18 external audit (Audit Standards ISA260 report). The report focused on the on-site work which was completed in March and June 2018 on the Authority's significant risk areas, as well as other areas of its financial statements, and the control environment in place to support the production of timely and accurate financial statements.

It was stated the Accounts were published within in the new deadline of 30 May and all supporting papers were ready and available for the commencement of the audit. Specific note was made in the report on the good quality of working papers with clear audit trails. The audit was now complete and an unqualified audit opinion on the accounts would be issued.

KPMG concluded that the Authority had made proper arrangements to secure economy, efficiency and effectiveness in its use of resources. The auditor therefore issued an unqualified value for money opinion. The Portfolio Holder Finance stated that both reports showed the Council was doing well with continuous improvements

The Chairman wished to thank KPMG colleagues for their clear and precise report.

RESOLVED:

that the report be received and noted.

***10 Statement of Accounts 2017/18 including Governance Statement**

The Strategic Lead, Finance presented Statement of Accounts for 2017/18 highlighting the main financial statements and financial position of the Council including the reserve levels held by the Council. A number of questions from the Committee were answered during this review.

The financial position presented in the Accounts was the same position to that presented to Cabinet in May with no changes made as a result of the completion of the Accounts or from the Audit.

Governance Statement

The Accounts & Audit (England) Regulations 2015 required the Council to prepare and publish an annual governance statement. This was a public document that reported on the extent to which the council complied with its own code of corporate governance. The Annual Governance Statement explained how the council makes decisions; managed its resources in line with the council's priorities; and achieved the required outcomes for service users and communities.

The Chairman thanked the Strategic Lead, Finance and his colleagues in Finance for producing the accounts which had received an excellent external audit report.

RESOLVED:

that the 2017/18 Statement of Accounts including the Governance Statement be approved.

***11 Letter of Representation**

Members were asked to note the letter to KPMG in respect of the audit of the Financial Statements for the year ended 31 March 2018 confirming the council's position, documents produced and the sound processes in place.

RESOLVED:

that the letter be noted.

***12 Risk Management Review**

Risk information for the 2018/19 financial year was supplied to allow the Committee to monitor the risk status of Strategic and Operational Risks. This followed the full review of risks by responsible officers during May 2018.

The Chairman wished to thank the Management Information Officer for her detailed report.

RESOLVED:

that the report be noted.

***13 RIPA update**

At the meeting of 18 January 2018, Members agreed to receive an update on RIPA activity throughout the year. The RIPA Senior Responsible Officer advised that there had been no requests for RIPA authorisation since the last committee.

***14 Audit and Governance Forward Plan**

Members noted the contents of the Committee Forward Plan for 2017/18.

Items to be considered at the September 2018 committee included:

- Annual audit letter
- Certification Report
- RIPA update
- Expenditure on consultants and agency staff 2017/18
- Report on outcomes against the Corporate Counter Fraud and Compliance strategy

RESOLVED:

that the Forward Plan be noted.

Attendance list

Councillors:

Mark Williamson (Chairman)
John Dyson (Vice Chairman)
John Humphreys
Bill Nash
Cherry Nicholas
Ben Ingham
Rob Longhurst
Simon Grundy

Dean Barrow - Portfolio Holder Finance

Apologies:

Steve Hall
Steve Gazzard

Officers present:

Simon Davey, Strategic Lead – Finance
Mark Williams, Chief Executive
Henry Gordon Lennox, Strategic Lead Governance and Licensing
Amanda Coombes, Democratic Services Officer

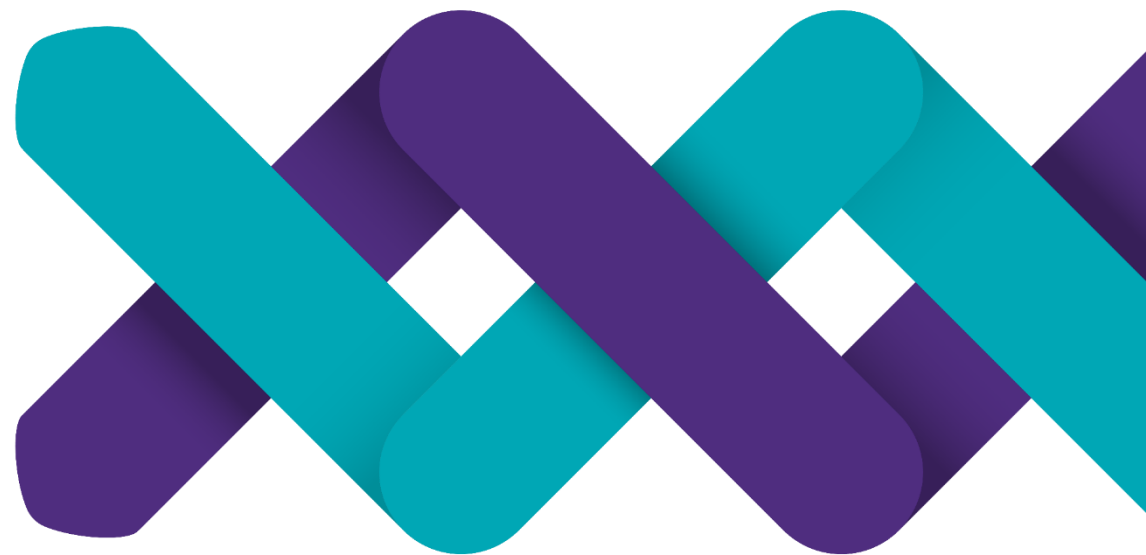
Rob Andrews, Manager, KPMG
Rees Batley, Director, KPMG
David Hill, Executive Director, SWAP
Georgina Teale, Senior Auditor, SWAP

Chairman Date.....

Audit Progress Report and Sector Update

East Devon District Council
Year ending 31 March 2019

06 September 2018



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Introduction



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This paper provides the Audit and Governance Committee with a report on progress in delivering our responsibilities as your external auditors.

The paper also includes:

- a summary of emerging national issues and developments that may be relevant to you as a local authority; and
- includes a number of challenge questions in respect of these emerging issues which the Committee may wish to consider (these are a tool to use, if helpful, rather than formal questions requiring responses for audit purposes)

Members of the Audit and Governance Committee can find further useful material on our website, where we have a section dedicated to our work in the public sector. Here you can download copies of our publications. Click on the Grant Thornton logo to be directed to the website www.grant-thornton.co.uk.

If you would like further information on any items in this briefing, or would like to register with Grant Thornton to receive regular email updates on issues that are of interest to you, please contact either your Engagement Lead or Engagement Manager.

Progress at 6 September 2018

2018/19 Audit

We have begun our planning processes for the 2018/19 financial year audit.

Our detailed work and audit visits will begin later in the year and we will discuss the timing of these visits with management. In the meantime we will:

- meet with your previous auditors, KPMG, to discuss areas of continuing relevance and review the prior year working papers;
- continue to hold regular discussions with management to inform our risk assessment for the 2018/19 financial statements and value for money audits;
- review minutes and papers from key meetings; and
- continue to review relevant sector updates to ensure that we capture any emerging issues and consider these as part of audit plans.

Other areas

Certification of claims and returns

You have appointed us to certify the Council's annual Housing Benefit Subsidy claim in accordance with procedures agreed with the Department for Work and Pensions. This certification work for the 2018/19 claim will be concluded by November 2019.

The results of the certification work are reported to you in our certification letter.

Meetings

We will meet with Finance Officers in September as part of our liaison meetings and will be in discussions with finance staff regarding emerging developments and to ensure the audit process is smooth and effective. We will also meet with your Chief Executive and other Senior officers to discuss the Council's strategic priorities and plans.

Events

We provide a range of workshops, along with network events for members and publications to support the Council. Our next event will be in the early spring covering financial reporting issues. Further details of the publications that may be of interest to the Council are set out in our Sector Update section of this report.

Audit Deliverables

2018/19 Deliverables	Planned Date	Status
Fee Letter Confirming audit fee for 2018/19.	April 2018	Complete
Accounts Audit Plan We are required to issue a detailed accounts audit plan to the Audit Committee setting out our proposed approach in order to give an opinion on the Council's 2018-19 financial statements.	January 2019	Not yet due
Interim Audit Findings We will report to you the findings from our interim audit and our initial value for money risk assessment within our Progress Report.	March 2019	Not yet due
Audit Findings Report The Audit Findings Report will be reported to the July Audit Committee.	July 2019	Not yet due
Auditors Report This is the opinion on your financial statement, annual governance statement and value for money conclusion.	July 2019	Not yet due
Annual Audit Letter This letter communicates the key issues arising from our work.	August 2019	Not yet due
Annual Certification Letter This letter reports any matters arising from our certification work..	December 2019	Not yet due

Sector Update

Local government finances are at a tipping point. Councils are tackling a continuing drive to achieve greater efficiency in the delivery of public services, whilst facing the challenges to address rising demand, ongoing budget pressures and social inequality.

Our sector update provides you with an up to date summary of emerging national issues and developments to support you. We cover areas which may have an impact on your organisation, the wider NHS and the public sector as a whole. Links are provided to the detailed report/briefing to allow you to delve further and find out more.

Our public sector team at Grant Thornton also undertake research on service and technical issues. We will bring you the latest research publications in this update. We also include areas of potential interest to start conversations within the organisation and with audit committee members, as well as any accounting and regulatory updates.

- **Grant Thornton Publications**
- **Insights from local government sector specialists**
- **Reports of interest**
- **Accounting and regulatory updates**

More information can be found on our dedicated public sector and local government sections on the Grant Thornton website

CIPFA consultation – Financial Resilience Index

The Chartered Institute of Public Finance and Accountancy (CIPFA) has consulted on its plans to provide an authoritative measure of local authority financial resilience via a new index. The index, based on publically available information, will provide an assessment of the relative financial health of each English council.

CIPFA has designed the index to provide reassurance to councils who are financially stable and prompt challenge where it may be needed. To understand the sector's views, CIPFA invited all interested parties to respond to questions it has put forward in the consultation by the 24 August.

The decision to develop an index is driven by CIPFA's desire to support the local government sector as it faces a continued financial challenge. The index will not be a predictive model but a diagnostic tool – designed to identify those councils displaying consistent and comparable features that will highlight good practice, but crucially, also point to areas which are associated with financial failure. The information for each council will show their relative position to other councils of the same type. Use of the index will support councils in identifying areas of weakness and enable them to take action to reduce the risk of financial failure. The index will also provide a transparent and independent analysis based on a sound evidence base.

The proposed approach draws on CIPFA's evidence of the factors associated with financial stress, including:

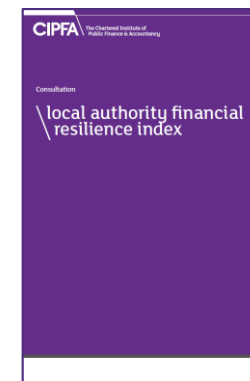
- running down reserves
- failure to plan and deliver savings in service provision
- shortening medium-term financial planning horizons.
- gaps in saving plans
- departments having unplanned overspends and/or undelivered savings.

Conversations with senior practitioners and sector experts have elicited a number of additional potential factors, including:

- the dependency on external central financing
- the proportion of non-discretionary spending – e.g. social care and capital financing - as a proportion of total expenditure
- an adverse (inadequate) judgement by Ofsted on Children's services
- changes in accounting policies (including a change by the council of their minimum revenue provision)
- poor returns on investments
- low level of confidence in financial management.

The consultation document proposes scoring six key indicators:

1. The level of total reserves excluding schools and public health as a proportion of net revenue expenditure.
2. The percentage change in reserves, excluding schools and public health, over the past three years.
3. The ratio of government grants to net revenue expenditure.
4. Proportion of net revenue expenditure accounted for by children's social care, adult social care and debt interest payments.
5. Ofsted overall rating for children's social care.
6. Auditor's VFM judgement.



MHCLG – Social Housing Green Paper

The Ministry of Housing, Communities and Local Government (MHCLG) published the Social Housing Green Paper, which seeks views on government's new vision for social housing providing safe, secure homes that help people get on with their lives.

With 4 million households living in social housing and projections for this to rise annually, it is crucial that MHCLG tackle the issues facing both residents and landlords in social housing.

The Green Paper aims to rebalance the relationship between residents and landlords, tackle stigma and ensure that social housing can be both a stable base that supports people when they need it and also support social mobility. The paper proposes fundamental reform to ensure social homes provide an essential, safe, well managed service for all those who need it.

To shape this Green Paper, residents across the country were asked for their views on social housing. Almost 1,000 tenants shared their views with ministers at 14 events across the country, and over 7,000 people contributed their opinions, issues and concerns online; sharing their thoughts and ideas about social housing,

The Green Paper outlines five principles which will underpin a new, fairer deal for social housing residents:

- Tackling stigma and celebrating thriving communities
- Expanding supply and supporting home ownership
- Effective resolution of complaints
- Empowering residents and strengthening the regulator
- Ensuring homes are safe and decent

Consultation on the Green Paper is now underway, which seeks to provide everyone with an opportunity to submit views on proposals for the future of social housing and will run until 6 November 2018.

The Green Paper presents the opportunity to look afresh at the regulatory framework (which was last reviewed nearly eight years ago). Alongside this, MHCLG have published a Call for Evidence which seeks views on how the current regulatory framework is operating and will inform what regulatory changes are required to deliver regulation that is fit for purpose.

The Green Paper acknowledges that to deliver the social homes required, local authorities will need support to build by:

- allowing them to borrow
- exploring new flexibilities over how to spend Right to Buy receipts
- not requiring them to make a payment in respect of their vacant higher value council homes

As a result of concerns raised by residents, MHCLG has decided not to implement at this time the provisions in the Housing and Planning Act to make fixed term tenancies mandatory for local authority tenants.

The Green Paper is available on the MHCLG's website at:

<https://www.gov.uk/government/consultations/a-new-deal-for-social-housing>



MHCLG – Business rate pilots

The Secretary of State has invited more councils to apply for powers to retain the growth in their business rates under the new pilots. The pilots will see councils rewarded for supporting local firms and local jobs and ensure they benefit directly from the proceeds of economic growth.

From April 2019, selected pilot areas will be able to retain 75% of the growth in income raised through business rates, incentivising councils to encourage growth in business and on the high street in their areas. This will allow money to stay in communities and be spent on local priorities - including more funding to support frontline services.

This follows the success of previous waves of business rates retention pilots, launched in a wide range of areas across country in 2017 and 2018.

The current 50% business rates retention scheme is yielding strong results and in 2018 to 2019 it is estimated that local authorities will keep around £2.4 billion in business rates growth.

Findings from the new round of pilots will help the government understand how local authorities can smoothly transition into the proposed system in 2020.

Proposals will need to show how local authorities would 'pool' their business rates and work collaboratively to promote financial sustainability, growth or a combination of these.

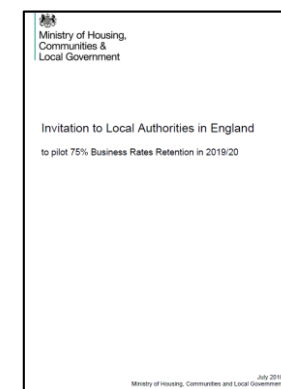
Alongside the pilots, the government will continue to work with local authorities, the Local Government Association, and others on reform options that give local authorities more control over the money they raise and are sustainable in the long term.

The invitation is addressed to all authorities in England, excluding those with ongoing business rates retention pilots in devolution areas and London. Due to affordability constraints, it may be necessary to assess applications against selection criteria, which will include:

- Proposed pooling arrangements operate across a functional economic area
- Proposal demonstrates how pooled income from growth will be used across the pilot area to either boost further growth, promote financial sustainability or a combination of these
- Proposal sets out robust governance arrangements for strategic decision-making around management of risk and reward and outlines how these support the participating authorities' proposed pooling arrangements

Any proposals will need to show that all participating authorities have agreed to become part of the suggested pool and share additional growth as outlined in the bid. The Section 151 officer of each authority will need to sign off the proposal before submission.

Proposal for new pilots must be received the MHCLG by midnight on Tuesday 25th September 2018.



Institute of Fiscal Studies: Impact of ‘Fair Funding Review’

The IFS has published a paper that focuses on the issues arising in assessing the spending needs of different councils. The government’s ‘Fair Funding Review’ is aimed at designing a new system for allocating funding between councils. It will update and improve methods for estimating councils’ differing abilities to raise revenues and their differing spending needs. The government is looking for the new system to be simple and transparent, but at the same time robust and evidence based.

Accounting for councils’ spending needs

The IFS note that the Review is seeking a less subjective and more transparent approach which is focused on the relationship between spending and needs indicators. However, like any funding system, there will be limitations, for example, any attempt to assess needs will be affected by the MHCLG’s funding policies adopted in the year of data used to estimate the spending needs formula. A key consideration will be the inherently subjective nature of ‘spending needs’ and ‘needs indicators’, and how this will be dealt with under any new funding approach. Whilst no assessment of spending needs can be truly objective, the IFS state it can and should be evidence based.

The IFS also note that transparency will be critical, particularly in relation to the impact that different choices will have for different councils, such as the year of data used and the needs indicators selected. These differentiating factors and their consequences will need to be understood and debated.

Accounting for councils’ revenues

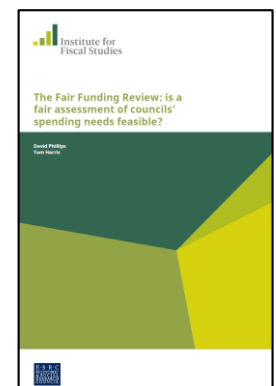
The biggest source of locally-raised revenue for councils is and will continue to be council tax. However, there is significant variation between councils in the amount of council tax raised per person. The IFS identify that a key decision for the Fair Funding Review is the extent to which tax bases or actual revenues should be used for determining funding levels going forward.

Councils also raise significant sums of money from levying fees and charges, although this varies dramatically across the country. The IFS note that it is difficult to take account of these differences in a new funding system as there is no well-defined measure of revenue raising capacity from sales, fees and charges, unlike council tax where the tax base can be used.

The overall system: redistribution, incentives and transparency

The IFS also identify that an important policy decision for the new system is the extent to which it prioritises redistribution between councils, compared to financial incentives for councils to improve their own socio-economic lot. A system that fully and immediately equalises for differences in assessed spending needs and revenue-raising capacity will help ensure different councils can provide similar standards of public services. However, it would provide little financial incentive for councils to tackle the drivers of spending needs and boost local economics and tax bases.

Further detail on the impact of the fair funding review can be found in the full report <https://www.ifs.org.uk/uploads/publications/comms/R148.pdf>.



National Audit Office – The health and social care interface

The NAO has published its latest ‘think piece on the barriers that prevent health and social care services working together effectively, examples of joint working in a ‘whole system’ sense and the move towards services centred on the needs of the individual. The report aims to inform the ongoing debate about the future of health and social care in England. It anticipates the upcoming green paper on the future funding of adult social care, and the planned 2019 Spending Review, which will set out the funding needs of both local government and the NHS.

The report discusses 16 challenges to improved joint working. It also highlights some of the work being carried out nationally and locally to overcome these challenges and the progress that has been made. The NAO draw out the risks presented by inherent differences between the health and social care systems and how national and local bodies are managing these.

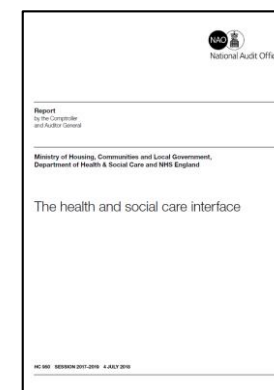
Financial challenges – include financial pressures, future funding uncertainties, focus on short-term funding issues in the acute sector, the accountability of individual organisations to balance the books, and differing eligibility criteria for access to health and social care services.

Culture and structure – include organisational boundaries impacting on service management and regulation, poor understanding between the NHS and local government of their respective decision-making frameworks, complex governance arrangements hindering decision-making, problems with local leadership holding back improvements or de-stabilising joint working, a lack of co-terminus geographic areas over which health and local government services are planned and delivered, problems with sharing data across health and social care, and difficulties developing person-centred care.

Strategic issues – include differences in national influence and status contributing to social care not being as well represented as the NHS, strategic misalignment of organisations across local systems inhibiting joint local planning, and central government’s unrealistic expectations of the pace at which the required change in working practices can progress..

This ‘think piece’ draws on the NAO’s past work and draws on recent research and reviews by other organisations, most notably the Care Quality Commission’s review of health and social care systems in 20 local authority areas, which it carried out between August 2017 and May 2018. The NAO note that there is a lot of good work being done nationally and locally to overcome the barriers to joint working, but often this is not happening at the scale and pace needed.

The report is available to download from the NAO’s website at:
<https://www.nao.org.uk/report/the-health-and-social-care-interface/>



The Vibrant Economy Index

a new way to measure success

Our Vibrant Economy Index uses data to provide a robust, independent framework to help everyone understand the challenges and opportunities in their local areas. We want to start a debate about what type of economy we want to build in the UK and spark collaboration between citizens, businesses and place-shapers to make their places thrive.

Places are complex and have an intrinsic impact on the people and businesses within them. Economic growth doesn't influence all of the elements that are important to people's lives – so we shouldn't use GDP to measure success. We set out to create another measure for understanding what makes a place successful.

In total, we look at 324 English local authority areas, taking into account not only economic prosperity but health and happiness, inclusion and equality, environmental resilience, community and dynamism and opportunity. Highlights of the index include:

- Traditional measures of success – gross value added (GVA), average workplace earning and employment do not correlate in any significant way with the other baskets. This is particularly apparent in cities, which despite significant economic strengths are often characterised by substantial deprivation and low aspiration, high numbers of long-term unemployment and high numbers of benefit claimants
- The importance of the relationships between different places and the subsequent role of infrastructure in connecting places and facilitating choice. The reality is that patterns of travel for work, study and leisure don't reflect administrative boundaries. Patterns emerge where prosperous and dynamic areas are surrounded by more inclusive and healthy and happy places, as people choose where they live and travel to work in prosperous areas.
- The challenges facing leaders across the public, private and third sector in how to support those places that perform less well. No one organisation can address this on their own. Collaboration is key.

Visit our website (www.grantthornton.co.uk) to explore the interactive map, read case studies and opinion pieces, and download our report **Vibrant Economy Index: Building a better economy**.

Vibrant Economy app

To support local collaboration, we have also developed a Vibrant Economy app. It's been designed to help broaden understanding of the elements of a vibrant economy and encourage the sharing of new ideas for – and existing stories of – local vibrancy.

We've developed the app to help people and organisations:

- see how their place performs against the index and the views of others through an interactive quiz
- post ideas and share examples of local activities that make places more vibrant
- access insights from Grant Thornton on a vibrant economy.

We're inviting councils to share it with their employees and the wider community to download. We can provide supporting collateral for internal communications on launch and anonymised reporting of your employees' views to contribute to your thinking and response.

- To download the app visit your app store and search 'Vibrant Economy'
- Fill in your details to sign up, and wait for the verification email (check your spam folder if you don't see it)
 - Explore the app and take the quiz
 - Go to the Vibrant Ideas section to share your picture and story or idea



Supply Chain Insights tool helps support supply chain assurance in public services

Grant Thornton UK LLP has launched a new insights and benchmarking platform to support supply chain assurance and competitor intelligence in public services.

The Supply Chain Insights service is designed for use by financial directors and procurement professionals in the public sector, and market leaders in private sector suppliers to the public sector. It provides users with a detailed picture of contract value and spend with their supply chain members across the public sector. The analysis also provides a robust and granular view on the viability, sustainability, market position and coverage of their key suppliers and competitors.

The platform is built on aggregated data from 96 million invoices and covers £0.5 trillion of spending. The data is supplemented with financial standing data and indicators to give a fully rounded view. The service is supported by a dedicated team of analysts and is available to access directly as an on-line platform.

Phillip Woolley, Partner, Grant Thornton UK LLP, said:

"The fall-out from the recent failure of Carillion has highlighted the urgent need for robust and ongoing supply chain monitoring and assurance. Supply Chain Insights provides a clear picture of your suppliers' activities across the sector, allowing you to understand risks, capacity and track-record. We think it's an indispensable resource in today's supplier market."



The tool enables you to immediately:

- access over 96 million transactions that are continually added to
- segment invoices by:
 - organisation and category
 - service provider
 - date at a monthly level
- benchmark your spend against your peers
- identify:
 - organisations buying similar services
 - differences in pricing
 - the leading supplier
- see how important each buyer is to a supplier
- benchmark public sector organisations' spend on a consistent basis
- see how much public sector organisations spend with different suppliers

Supply Chain Insights forms part of the Grant Thornton Public Sector Insight Studio portfolio of analytics platforms.

Click on Supply Chain Insights for more information.

Supply Chain Insights

Links

Grant Thornton website links

<https://www.grantthornton.co.uk/>

<http://www.grantthornton.co.uk/industries/publicsector>

National Audit Office link

<https://www.nao.org.uk/report/the-health-and-social-care-interface/>

Ministry of Housing, Communities and Local Government links

<https://www.gov.uk/government/news/social-housing-green-paper-a-new-deal-for-social-housing>

https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/728722/BRR_Pilots_19-20_Prospectus.pdf

Institute for Fiscal Studies

<https://www.ifs.org.uk/uploads/publications/comms/R148.pdf>

Mark Williams
Chief Executive
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19 April 2018

Dear Mark

Planned audit fee for 2018/19

The Local Audit and Accountability Act 2014 (the Act) provides the framework for local public audit. Public Sector Audit Appointments Ltd (PSAA) has been specified as an appointing person under the Act and the Local Authority (Appointing Person) Regulations 2015 and has the power to make auditor appointments for audits of opted- in local government bodies from 2018/19.

For opted- in bodies PSAA's responsibilities include setting fees, appointing auditors and monitoring the quality of auditors' work. Further information on PSAA and its responsibilities are available on the [PSAA website](#).

From 2018/19 all grant work now falls outside the PSAA contract, as PSAA no longer has the power to make appointments for assurance on grant claims and returns. Any assurance engagements will therefore be subject to separate engagements agreed between the grant-paying body, the Council and your auditor and separate fees agreed with the Council.

Scale fee

PSAA published the 2018/19 scale fees for opted-in bodies in March 2018, following a consultation process. Individual scale fees have been reduced by 23 percent from the fees applicable for 2017/18. Further details are set out on the [PSAA website](#). The Council's scale fee for 2018/19 has been set by PSAA at £39,132.

PSAA prescribes that 'scale fees are based on the expectation that audited bodies are able to provide the auditor with complete and materially accurate financial statements, with supporting working papers, within agreed timeframes'.

The audit planning process for 2018/19, including the risk assessment, will continue as the year progresses and fees will be reviewed and updated as necessary as our work progresses.

Chartered Accountants

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Scope of the audit fee

There are no changes to the overall work programme for audits of local government audited bodies for 2018/19. Under the provisions of the Local Audit and Accountability Act 2014, the National Audit Office (NAO) is responsible for publishing the statutory Code of Audit Practice and guidance for auditors. Audits of the accounts for 2018/19 will be undertaken under this Code. Further information on the NAO Code and guidance is available on the [NAO website](#).

The scale fee covers:

- our audit of your financial statements;
- our work to reach a conclusion on the economy, efficiency and effectiveness in your use of resources (the value for money conclusion); and
- our work on your whole of government accounts return (if applicable).

PSAA will agree fees for considering objections from the point at which auditors accept an objection as valid, or any special investigations, as a variation to the scale fee.

Value for Money conclusion

The Code requires us to consider whether the Council has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VfM) conclusion.

The NAO issued its latest guidance for auditors on value for money work in November 2017. The guidance states that for local government bodies, auditors are required to give a conclusion on whether the Council has put proper arrangements in place.

The NAO guidance identifies one single criterion for auditors to evaluate:

In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people.

Billing schedule

Fees will be billed as follows:

Main Audit fee	£
September 2018	9,783.00
December 2018	9,783.00
March 2019	9,783.00
June 2019	9,783.00
Total	39,132.00

Outline audit timetable

We will undertake our audit planning and interim audit procedures in November to February. Upon completion of this phase of our work we will issue a detailed audit plan setting out our findings and details of our audit approach. Our final accounts audit and work on the VfM conclusion along with our work on the whole of government accounts return will be completed in July 2019.

Phase of work	Timing	Outputs	Comments
Audit planning and interim audit	November to January- planning January to February - interim	Audit plan	The plan summarises the findings of our audit planning and our approach to the audit of the Council's accounts and VfM.
Final accounts audit	June to July	Audit Findings (Report to those charged with governance)	This report sets out the findings of our accounts audit and VfM work for the consideration of those charged with governance.
VfM conclusion	January to July	Audit Findings (Report to those charged with governance)	As above
Whole of government accounts	July	Opinion on the WGA return	This work will be completed alongside the accounts audit.
Annual audit letter	September	Annual audit letter to the Council	The letter will summarise the findings of all aspects of our work.

Additional work

The scale fee excludes any work requested by the Council that we may agree to undertake outside of our Code audit. Each additional piece of work will be separately agreed and a detailed project specification and fee agreed with the Council.

Quality assurance

We are committed to providing you with a high quality service. If you are in any way dissatisfied, or would like to discuss how we can improve our service, please contact me in the first instance. Alternatively you may wish to contact Jon Roberts, our Public Sector Assurance regional lead partner, via jon.roberts@uk.gt.com.

Yours sincerely



Geraldine Daly
Engagement Lead

For Grant Thornton UK LLP

CC – Simon Davey

Report to: **Audit and Governance Committee**
Date of Meeting: 27 September 2018
Public Document: Yes
Exemption: None



Agenda item: 9

Subject: **Expenditure on consultants and agency staff 2017/18**

Purpose of report: As requested at Audit and Governance, this report details capital and revenue spend on consultants and specialist advice and agency staff for 2017/18

Recommendation: **To note the details of expenditure on consultants and agency staff in 2017/18.**

Reason for recommendation: Members of the Audit and Governance Committee have responsibility for the approval of the Annual Statement of Accounts.

Officer: Melissa Muir Assistant Accountant
mmuir@eastdevon.gov.uk

Financial implications: There are no financial implications.

Legal implications: There are no legal implications requiring comment

Equalities impact: Low Impact

Risk: Low Risk

Links to background information:

Link to Council Plan: Funding this Outstanding Place

Report in full

1. Consultants expenditure

1.1 Expenditure on consultants and specialised technical advice has been analysed between items £10,000 and greater (Appendix A 2017/18), and less than £10,000 (Appendix B 2017/18). These are then split between Revenue and Capital expenditure.

1.2 Both lists show the Supplier, the service area / capital project for which the work has been done, and the responsible officer. Items under and over £10,000 also have the reason for the external consultation.

1.3 Summary of expenditure is in the following table:

Consultants 2017/18	Capital £	Revenue £	Total £
Total Over £10,000	433,004	538,462	971,466
Total Under £10,000	33,434	183,132	216,567
Grand Total	466,438	721,595	1,188,033

Comparison:

Consultants 2016/17	Capital £	Revenue £	Total £
Total Over £10,000	762,422	364,362	1,126,784
Total Under £10,000	51,726	214,544	266,270
Grand Total	814,148	578,906	1,393,054

2. Agency expenditure

2.1 Expenditure on agency staff has been analysed by service. (Appendix C.) There is no expenditure on agency staff for Capital projects.

2.2 The list shows the Supplier, the service area for which the work has been done, and the responsible officer with the reason for the use of agency staff.

2.3 Summary of expenditure is in the following table:

Agency	Revenue £
2017/18	461,645
2016/17	525,684

Consultants 2017/18 Over £10,000 by Supplier								Appendix A
Company	Cost Centre	Service	Officer	Reason	Capital £	Revenue £	Statutory? Y/N	External Funding? Y/N
ADROIT ECONOMICS	43411	Planning Policy	Matt Dickens	Greater Exeter Strategic Plan Study		19,461	N	N
AECOM LIMITED	83502	Hq Relocation Project	Steve Pratten	Multi disciplinary design Team Consultant	87,833		N	N
ASHFORDS	43207	Enterprise Zone	Andrew Wood	State Aid advice in connection with upgrade of Airport Instrument Landing System		10,602	Y	N
CORNWALL COUNTY COUNCIL	43401	Development Management	Ed Freeman	Independent assessment of viability assessment as expertise not available in-house. Cost recouped from developer		15,220	Y	Y
CYRRUS LIMITED	43203	New Growth Point Delivery Team	Andrew Wood	Technical advice in connection with upgrade of Airport Instrument Landing System		11,595	Y	N
CYRRUS LIMITED	43207	Enterprise Zone	Andrew Wood	Technical advice in connection with upgrade of Airport Instrument Landing System		3,865	Y	N
Design Council	43401	Development Management	Ed Freeman	Design review of major development proposal.		13,950	N	Y
DEVON COUNTY COUNCIL	43203	New Growth Point Delivery Team	Andrew Wood	Advice in relation to delivery of Clys Valley Trail		9,168	N	Y
DEVON COUNTY COUNCIL	43208	Habitat Regulations Control	Andrew Wood	Exe Estuary Management Partnership support with Wildlife Refuge consultation		9,186	Y	Y
DEVON COUNTY COUNCIL	43411	Planning Policy	Matt Dickens	Greater Exeter Strategic Plan Study		38	N	N
DEVON COUNTY COUNCIL	44001	Build Control Fee Earning	Paul Seager	HR Support		736	N	N
DEVON COUNTY COUNCIL	44005	Build Control Non Fee Earning	Paul Seager	HR Support		245	N	N
DEVON COUNTY COUNCIL	58200	Dce Develm'T, Regen & P'Ship	Richard Cohen	HR EXTERNAL GUIDANCE		1,972	N	N
DEVON COUNTY COUNCIL	83502	Hq Relocation Project	Steve Pratten	DCC Highways re Statutory Works to Border Road	800		Y	N
DEVON COUNTY COUNCIL	57221	Human Resources	Karen Jenkins	Devon Council Council Hr Work		4,726	N	N
FARMING & WILDLIFE ADVISORY GROUP	36052	Rural Development	Chris Woodruff	Farm facilitation scheme farmer advice		11,602	N	Y
FARMING & WILDLIFE ADVISORY GROUP	36061	Aonb Landscape Fund	Chris Woodruff	Catchment Sensitive Farming farm advice.		5,920	N	Y
GIRLING JONES LTD	61012	Hsg Asset & Property Team	Amy Gilbert	Interim Management Support/Cover		27,178	N	N
HALCROW GROUP LIMITED	08001	Coast Protection	Dave Turner	External expertise and resource required		982	N	N
HALCROW GROUP LIMITED	08006	Seaton Beach Management Plan	Dave Turner	External expertise and resource required		62,144	N	Y
HALCROW GROUP LIMITED	08001	Coast Protection	Dave Turner	External expertise and resource required		216	N	Y
HALCROW GROUP LIMITED	83907	Whimble Flood Alleviation	Dave Turner	External expertise and resource required	2,411		N	N
Heynes Planning Limited	58240	Town Regeneration Schemes	Alison Hayward	Port Royal Scoping Exercise - external professional advice required		9,047	N	N
Heynes Planning Limited	83201	Queens Drive Leisure Area Infr	Alison Hayward	External professional advice required for planning application for temporary uses	2,894		N	N
HOMEMAKER (South West)	21401	Hsg Ben Section	Libby Jarrett	Homelessness Prevention Services		16,180	Y	N
IAN HOWICK AND PARTNERS LTD	83905	Feniton Flood Alleviation Work	Dave Turner	External expertise and resource required	12,949		N	Y
INTELLIGENT PLANS & EXAMINATIONS LTD	43415	Neighbourhood Planning	Ed Freeman	Neighbourhood plan examination		27,032	Y	Y
JAIRNA CONSULTANCY UK LIMITED	58211	Accountancy Section	Simon Davey	Year End Accounts Management & Support		4,000	N	N
JAIRNA CONSULTANCY UK LIMITED	61012	Hsg Asset & Property Team	Amy Gilbert	HRA Business Plan Support		4,000	N	N
JAIRNA CONSULTANCY UK LIMITED	58211	Accountancy Section	Simon Davey	Year End Accounts Management & Support		11,000	N	N
JAIRNA CONSULTANCY UK LIMITED	58222	Income & Payments	Mark Worth	Year End Accounts Management & Support		5,775	N	N
JAIRNA CONSULTANCY UK LIMITED	61012	Hsg Asset & Property Team	Amy Gilbert	Year End Accounts Management & Support		11,000	N	N
LDA DESIGN CONSULTING LLP	43203	New Growth Point Delivery Team	Andrew Wood	Delivery of strategic development sites		75,000	Y	Y
LINK ASSET SERVICES	23010	La Business Growth Incentive	Richard Cohen	Exeter Science Park Commercial Investment Report		5,000	N	N
LINK ASSET SERVICES	58211	Accountancy Section	Simon Davey	Treasury & Investment services inc Benchmarking		1,546	N	N
LINK ASSET SERVICES	61001	Hra Supervision And Management	John Golding	Treasury & Investment services inc Benchmarking		3,160	N	N
LINK ASSET SERVICES	61001	Hra Supervision And Management	John Golding	Treasury & Investment services inc Benchmarking		3,604	N	N
ROYAL HASKONING DHV	83200	Mamhead Slipway	Alison Hayward	External professional advice required for design and project management	23,585		N	N
ROYAL HASKONING DHV	83420	Sidmouth & East Bmp	Dave Turner	External expertise and resource required	55,452		N	N
ROYAL HASKONING DHV	83420	Sidmouth & East Bmp	Dave Turner	External expertise and resource required	27,052		N	N
ROYAL HASKONING DHV	83502	Hq Relocation Project	Steve Pratten	Survey and associated works ETH	460		N	N
RUTH WORSLEY	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Support for delivery of Legacy to Landscape project		13,327	N	Y
RUTH WORSLEY	36053	Rural Development - Aonb Defra	Chris Woodruff	Support for delivery of historical project		752	N	Y
SAVILLS (L&P)	43401	Development Management	Ed Freeman	Cranbrook Plan DPD - Expertise and capacity not available in-house		106,188	N	N

SOUTH WEST GEOTECHNICAL LTD	83420	Sidmouth & East Bmp	Dave Turner	External expertise and resource required	15,590		N	N
Stephen J Pratten	83502	Hq Relocation Project	Richard Cohen	Project Management Consultant	98,863		N	N
Wessex Community Assets	18040	Community Led Housing Res Fund	Andrew Mitchell	Community Led Housing Technical Support		15,625	N	Y
WSP UK LTD	50023	Exmth Regen Tidal Study	Dave Turner	External expertise and resource required		15,022	N	Y
WSP UK LTD	63010	Sewage Trtmnt Works	Andrew Hancock	Technical advice on sewage treatment plants maintenance and preparation for adoption		2,400	N	N
WSP UK LTD	83139	Redesign Entrance-Maer Rd Exmt	Alison Hayward	External expertise and resource required	6,000		N	N
WSP UK LTD	83200	Mamhead Slipway	Alison Hayward	External professional expertise required for project management of slipway construction	66,152		N	N
WSP UK LTD	83905	Feniton Flood Alleviation Work	Dave Turner	External expertise required Exmouth Tidal defence	30,029		N	Y
WSP UK LTD	83139	Redesign Entrance-Maer Rd Exmt	Alison Hayward	External expertise and resource required	2,934		N	N
					433,004	538,462		

Consultants 2017/18			
	Capital £	Revenue £	Total
Total Over £10,000	433,004	538,462	971,466
Total Under £10,000	33,434	183,132	216,567
Grand Total	466,438	721,595	1,188,033

Consultants 2017/18 Less than £10,000 by Supplier								Appendix B	
Company		Service	Officer	Reason	Capital £	Revenue £	Statutory? Y/N	External Funding? Y/N	
ADVANCED BUSINESS SOLUTIONS	53031	Devon Shared It Project	Simon Davey	Efin upgrade V5		859	N	N	
ADVANCED BUSINESS SOLUTIONS	58222	Income & Payments	Mark Worth	Upgrade for Cedar		1,045	N	N	
ADVANCED BUSINESS SOLUTIONS	53031	Devon Shared It Project	Simon Davey	Efin V5 Upgrade Expenses		1,255	N	N	
BAKER BROWN ASSOCIATES	62052	Community Development Work	Charles Derry	Baker Brown Course		1,000	N	N	
Bevan Brittan	83502	Hq Relocation Project	Steve Pratten	Solicitors assisting with the contract documents for the Contractor	1,610		N	N	
BLACKDOWN ENVIROMENTAL CONSULTING LTD	83905	Feniton Flood Alleviation Work	Dave Turner	Phase 1 Habitat Survey, EPSL License Amendment	1,050		N	N	
BLACKDOWN ENVIROMENTAL CONSULTING LTD	83905	Feniton Flood Alleviation Work	Dave Turner	Updated Phase 1 Habitat Survey	483		N	Y	
BLEEP COMMUNICATIONS LTD	43401	Development Management	Ed Freeman	Creation of web-page for Cranbrook Plan consultation - No capacity in-house		700	N	N	
BLEEP COMMUNICATIONS LTD	58220	Economic Development	Alison Hayward	Professional services provided for Queen's Drive Temporary Uses project		355	N	N	
Bob Dron	39321	Thelma Hulbert Gallery	Charles Plowden	Service Art Technician For Exhibition		200	N	Y	
CAPITA BUSINESS SERVICES LTD	42015	Cncl Tax Liab And Recovery	Libby Jarrett	IT Support		625	Y	N	
CAPITA BUSINESS SERVICES LTD	21401	Hsg Ben Section	Libby Jarrett	IT Support		2,318	Y	N	
CAPITA BUSINESS SERVICES LTD	42015	Cncl Tax Liab And Recovery	Libby Jarrett	IT Support		2,318	Y	N	
CAPITA PROPERTY & INFRASTRUCTURE LTD	62494	Decommissioning Costs	Rob Ward	HRA Business Plan		7,200	N	N	
CARADOC DOY	36075	E Devon Great Trees Project	Simon Bates	Horticultural expertise for HLF funded project		1,000	N	Y	
COLDWELL TRAINING	62052	Community Development Work	Charles Derry	Food Safety Cd 171013		50	N	N	
DANGEROUS DADS NETWORK	62052	Community Development Work	Charles Derry	Subs Dangerous Dads 2017		25	N	N	
DATATANK LIMITED	42015	Cncl Tax Liab And Recovery	Libby Jarrett	Council Tax Review data		4,546	Y	Y	
DATATANK LIMITED	42015	Cncl Tax Liab And Recovery	Libby Jarrett	Council Tax Review		2,702	Y	Y	
Devon Communities Together	18040	Community Led Housing Res Fund	Andrew Mitchell	Community Led Housing Tech Support		2,500	N	Y	
Devon Communities Together	61060	Tenant Participation	Jane Reading	Devon Communities Together Membership		50	N	N	
Devon Communities Together	61060	Tenant Participation	Jane Reading	CAB, First Aid, Going Digital		1,415	N	N	
Devon Communities Together	61001	Hra Supervision And Management	John Golding	DRHP Tech support		5,000	N	N	
DEVON WILDLIFE TRUST	36052	Rural Development	Chris Woodruff	Farm advice to Farm Facilitation Group		3,898	N	Y	
DEVON WILDLIFE TRUST	36053	Rural Development - Aonb Defra	Chris Woodruff	GIS mapping of environmental data		4,000	N	Y	
DR R J WOLTON	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Technical speaker for project		96	N	Y	
DR RICHARD OLIVER	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Technical speaker for project		32	N	Y	
EAST DEVON PEBBLEBED HEATH CONSERVATION TRUST	43208	Habitat Regulations Control	Andrew Wood	Erosion and path width monitoring		2,000	Y	Y	
ECHELON CONSULTANCY LTD	61001	Hra Supervision And Management	John Golding	Consultancy Work		3,860	N	N	
Eclipse First Aid Training Ltd	62052	Community Development Work	Charles Derry	First Aid Training		200	N	N	
EMMA HERROD	36052	Rural Development	Chris Woodruff	Technical support for Farm Facilitation Group		2,902	N	Y	
EMMA HERROD	36053	Rural Development - Aonb Defra	Chris Woodruff	Technical support for Princes Trust Farm resilience programme		550	N	Y	
EMMA HERROD	36072	Princes Trust Project	Pete Youngman	Promotion And Delivery Of Farm Resilience		1,182	N	Y	
ENCOMPASS ECOLOGY LTD	43401	Development Management	Ed Freeman	Ecological assesment as no expertise in-house		2,579	N	N	
ENCOMPASS ECOLOGY LTD	43401	Development Management	Ed Freeman	Ecological assesment as no expertise in-house		976	N	N	
ENVIRONMENTAL SERVICES	83502	Hq Relocation Project	Steve Pratten	Specilist Asbestos Consultant	2,450		N	N	
ENVIRONMENTAL SERVICES	83502	Hq Relocation Project	Steve Pratten	Specilist Asbestos Consultant	2,390		N	N	
EXETER CITY COUNCIL	61061	Housing Matters	Sue Bewes	Food Hygiene Course		96	N	N	
Flybe Limited	43411	Planning Policy	Matt Dickens	Flybe Training Academy		345	N	N	
FOOTPRINT ECOLOGY LTD	43411	Planning Policy	Matt Dickens	Habitat Regulations Assessment Of Greater Exe		2,950	Y	N	
GEOTECHNICAL ENGINEERING LIMITED	83201	Queens Drive Leisure Area Infr	Alison Hayward	professional services required for advice on ground conditions for phase 1	2,987		N	N	
Ginkgo	43206	Art In The Exe Project	Simon Bates	Art commissioning expertise for Arts Council funded project		4,243	N	Y	
GRANT THORNTON UK LLP	42018	Nndr	Libby Jarrett	Business Rates - Insolvency Advice for recovery of unpaid debts		1,006	Y	N	
GRANT THORNTON UK LLP	66042	Communal Areas Heating	Tina Cureton	Grant Thornton - Audit Fees Re Gas Payments		2,282	N	N	
GWD CONSULTING ENGINEERS	03001	Beaches Foreshores	Andrew Hancock	Technical design of soakaway for DCC highways rainage under beach		850	N	Y	
HOUSTON ECONOMIC CONSULTING LTD	43411	Planning Policy	Matt Dickens	Cil And Cranbrook Viability Assessment		7,780	Y	N	
HYDON LTD T/A SPACE	43207	Enterprise Zone	Andrew Wood	Development of modular space in Cranbrook		4,167	N	Y	
IAN HARRISON CONSULTANCY	83200	Mamhead Slipway	Alison Hayward	Project Management services required for the Mamhead project	3,426		N	N	
I-CLEAN SYSTEMS LTD	55204	Sidmth Knowle	Tim Child	Cleaning Provision Benchmarking/Review		1,780	N	N	
I-CLEAN SYSTEMS LTD	55265	Exmth Town Hall	Tim Child	Cleaning Provision Benchmarking/Review		890	N	N	
I-CLEAN SYSTEMS LTD	59275	Property Services & Estates	Tim Child	Cleaning Provision Benchmarking/Review		890	N	N	
ldox Software Ltd	59211	Planning Admin	Nick Wright	ldox Consultancy Idox Software Ltd		950	Y	N	
IHBC ENTERPRISES LTD	43401	Development Management	Ed Freeman	Training Course		100	N	N	
INFORM CPI LTD	42018	Nndr	Libby Jarrett	Business Rates - Data intelligence		2,205	Y	N	
INSTITUTE OF ECONOMIC DEVELOPMENT	23010	La Business Growth Incentive	Richard Cohen	Application Fee For Annual led Awards		250	N	N	
JBA CONSULTING	08001	Coast Protection	Dave Turner	Day Of Asset coast Training		1,270	N	N	
JILLINGS HEYNES PLANNING	83201	Queens Drive Leisure Area Infr	Alison Hayward	External professional services required in relation to planning application	1,865		N	N	
Jillings Heynes Planning Ltd	58240	Town Regeneration Schemes	Alison Hayward	External professional services required for Port Royal Scoping Exercise		3,433	N	N	
John Grimes Partnership Ltd	08001	Coast Protection	Dave Turner	Geotechnical Advice - Cliffs Near Hideaway		2,810	N	N	
JOHN MATTOCKS PLANNING SERVICES	43415	Neighbourhood Planning	Ed Freeman	Examination of neighbourhood plan		7,209	Y	Y	
Jon England	39321	Thelma Hulbert Gallery	Charles Plowden	Tech Support Installing Exhibition		2,576	N	Y	

Julian Brown Consultancy Limited	83201	Queens Drive Leisure Area Infr	Alison Hayward	External professional advice required on wildlife management on site	2,832		N	N
K FREWIN	23066	Seaton Town Manager	Alison Hayward	Payment to Seaton Town Council for the Town manager		820	N	Y
KENNAWAY HOUSE LTD	36020	Aonb Team	Chris Woodruff	Event services		43	N	Y
LACEY HICKIE CALEY LTD	43207	Enterprise Zone	Andrew Wood	Development of modular space in Cranbrook		1,600	N	Y
LACEY HICKIE CALEY LTD	83905	Feniton Flood Alleviation Work	Dave Turner	Feniton Community Building Design	2,025		N	N
LAND USE CONSULTANTS	43411	Planning Policy	Matt Dickens	Review Of Cranbrook Plan Sa Report		2,162	Y	N
LAVAT CONSULTING LTD t/a PSTAX	58211	Accountancy Section	Simon Davey	VAT Consultancy		1,785	N	N
Malcolm Robertson	39325	Audience Dev Proj - Arts Cncl	Charles Plowden	Technical Support For A Curious Turn		407	N	Y
MALCOLM RYAN	44001	Build Control Fee Earning	Paul Seager	Woodhouse Farm Calcs Checking + Structural Fees		169	Y	N
MALCOLM RYAN	44005	Build Control Non Fee Earning	Paul Seager	Woodhouse Farm Calcs Checking + Structural Fees		56	Y	N
MARINE MANAGEMENT ORGANISATION	08006	Seaton Beach Management Plan	Dave Turner	Mmo Advice - Sampling Axmouth Harbour		1,048	N	Y
MARQUIS & LORD LIMITED	43415	Neighbourhood Planning	Ed Freeman	Habitats regs work for Beer Neighbourhood Plan		808	Y	Y
MEADOWS (EXMOUTH) LTD	61020	Council House Sales	Amy Gilbert	Rtb Valuation		1,100	N	N
MEADOWS (EXMOUTH) LTD	61020	Council House Sales	Amy Gilbert	Rtb Valuation		1,100	N	N
MEMBURY PARISH COUNCIL	43415	Neighbourhood Planning	Ed Freeman	Sustainability Appraisal for Neighbourhood Plan		350	Y	Y
MERVYN NEWMAN ECOLOGICAL SERVICES	36061	Aonb Landscape Fund	Chris Woodruff	Axe invasives project		7,450	N	Y
MICHAEL BURGIN	50006	Asset Management Plan	Tim Child	Support to set up Uniform		3,850	N	N
MIKE HUGHES	36061	Aonb Landscape Fund	Chris Woodruff	Website work		100	N	Y
ML2 NETWORK LTD	83502	Hq Relocation Project	Steve Pratten	Time Lapse Camera Consultant	1,670		N	N
MR C J KNAPMAN	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Technical speaker for project		150	N	Y
MR C J KNAPMAN & MRS A J KNAPMAN	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Technical speaker for project		150	N	Y
MR CHRIS RILEY	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Technical speaker for project		265	N	Y
MR M GEE	36071	Heritage Initiatives Aonb	Chris Woodruff	Speaker fee		15	N	Y
MR MATT YOUNG	36049	Aonb Project Development	Chris Woodruff	Support for AONB event		300	N	Y
MR P PLANEL	36071	Heritage Initiatives Aonb	Chris Woodruff	Heritage support		101	N	Y
MR S PARDOE	36020	Aonb Team	Chris Woodruff	Technical support for people counters		335	N	Y
NED WESTAWAY	43415	Neighbourhood Planning	Ed Freeman	Legal Advice On Clyst Honiton Neighbourhood		1,000	N	Y
Northern Housing Consortium Ltd	61010	Hsg Landlord Services	Sue Bewes	Membership		1,053	N	N
OPEN ARMS	62160	Estate Management	Amy Gilbert	Open Arms		200	N	N
PARCELFORCE WORLDWIDE	28001	Pk And Plsr Grds Mtce	Andrew Hancock	Customs charges for imported shower tower		190	N	N
PETER SKINNER & ASSOCIATES LTD	83905	Feniton Flood Alleviation Work	Dave Turner	land agent fees	2,739		N	Y
PIP & STONE	36052	Rural Development	Chris Woodruff	Specialist speaker for Facilitation Fund event		200	N	Y
Plymouth City Council	43401	Development Management	Ed Freeman	Independent viability assessment of planning proposal		9,553	N	Y
PROJECT COSMIC	36020	Aonb Team	Chris Woodruff	website work		85	N	Y
PROJECT COSMIC	36020	Aonb Team	Chris Woodruff	website work		150	N	Y
PROJECT COSMIC	43207	Enterprise Zone	Andrew Wood	Development of Enterprise Zone website		295	N	Y
REC Asbestos South Ltd	41006	Sc West	Andrew Hancock	Test fly tipped material to confirm Asbestos		7	Y	N
REDCOTEC LLP	55204	Sidmth Knowle	Tim Child	Carbon Footprint work		1,320	Y	N
REED BUSINESS INFORMATION	57221	Human Resources	Karen Jenkins	Xpert Hr		3,555	N	N
REED BUSINESS INFORMATION	61005	Strat Lead Hsg Health & Env	John Golding	Reed Base Hire 31/10/2017		125	N	N
RENATA SARACCHI BRUCK	62052	Community Development Work	Charles Dery	Fitness/ Yoga Classed For Ladies Littleham 3m		103	N	N
RH2 CIVIL ENGINEERING LTD	83200	Mamhead Slipway	Alison Hayward	External professional advice required in relation to Sea wall failure	1,288		N	N
RICHARD EDMONDS	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Technical speaker for project		150	N	Y
ROBERT H HICKS LIMITED	83905	Feniton Flood Alleviation Work	Dave Turner	Land Agent Fees	5,419		N	Y
RTPi	43411	Planning Policy	Matt Dickens	Attendees At Rtpi South West Conference		180	N	N
SIMON PARDOE	36020	Aonb Team	Chris Woodruff	Technical support for people counter data		656	N	Y
SOUTH WEST COUNCILS	61060	Tenant Participation	Jane Reading	Equality & Diversity		586	N	N
SPS Kickboxing	62053	Honiton Together	Sue Bewes	Sps Kickboxing Jan-Sept17		300	N	Y
STILL IMAGING	43203	New Growth Point Delivery Team	Andrew Wood	Aerial photography of Growth Point sites		180	N	N
Symonds & Sampson	05020	Car Parks + Builds On Carparks	Andrew Ennis	Advice Re Lease Renewal To Seaton Tramway		1,894	N	N
TEIGNBRIDGE DISTRICT COUNCIL	08001	Coast Protection	Dave Turner	Post Storm Survey Sidmouth + Groyne And Breakwater Uav Survey		3,193	N	N
TEIGNBRIDGE DISTRICT COUNCIL	08001	Coast Protection	Dave Turner	Sidmouth Laser Scan Survey		1,607	N	N
TEIGNBRIDGE DISTRICT COUNCIL	83420	Sidmouth & East Bmp	Dave Turner	Sidmouth Beach Management Plan Bathymetry	1,200		N	N
THE NATIONAL ASSOCIATION FOR AONBs	36020	Aonb Team	Chris Woodruff	NAAONB event		150	N	Y
THE NATIONAL ASSOCIATION FOR AONBs	36070	Defra Projects & Devlpt Aonb	Chris Woodruff	NAAONB project		500	N	Y
THE PEST MANAGEMENT CONSULTANCY	33050	Enviro Protection Team	Andrew Ennis	Technical Support - Insecticide Treatment Dos		192	Y	N
TONY WOOD - SB WATERSPORTS	62052	Community Development Work	Charles Dery	Stand Up Paddle 170916		200	N	N
TORBAY DEVELOPMENT AGENCY	59275	Property Services & Estates	Tim Child	Valuer consultant. This was probably 1 month's invoice but total spend much greater in previous financial year.		1,662	N	N
TPAS LIMITED	61060	Tenant Participation	Jane Reading	Membership		1,364	N	N
TPAS LIMITED	61066	Tenant Scrutiny	Charles Dery	Cih Scrutiny Support Session		500	N	N
TREECONOMICS	28004	Tree Safety Works	Andrew Hancock	Asset/ecosystem value assessment for Sidmouth tree stock through Countryside		925	N	N
TREECONOMICS	36030	Countryside Team	Charles Plowden	Support for AONB event		925	N	Y
UNIVERSITY OF EXETER	43401	Development Management	Ed Freeman	South West Energy and Environment Group Membership		1,785	N	N
UNIVERSITY OF EXETER	43411	Planning Policy	Matt Dickens	Sweeg Associate Membership 2017/18		5,090	N	N
VALUATION OFFICE AGENCY ADMINISTRATION	43401	Development Management	Ed Freeman	Viability assessment report		4,839	N	N
VALUATION OFFICE AGENCY ADMINISTRATION	43411	Planning Policy	Matt Dickens	VoA Report		1,024	N	N
WESTCOUNTRY RIVERS LTD	17001	Flood Prevnt	Dave Turner	Kerswell Nfm Feasibility As Per Proposal		3,500	N	Y
WILKINSON GRANT & CO	61020	Council House Sales	Amy Gilbert	Telephone Advice		1,500	N	N
WOLTERS KLUWER	61012	Hsg Asset & Property Team	Amy Gilbert	Telephone Advice		2,409	N	N
ZOE WINLOW	36053	Rural Development - Aonb Defra	Chris Woodruff	Technical speaker for Farm Facilitation workshop		303	N	Y
					33,434	183,132		

Agency Staff 2017/18					Appendix C
Customer/Supplier Name	Cost Centre	Cost Centre	Officer	Reason	Amount
PENNA PLC	58211	Accountancy Section	Simon Davey	Year End Support and Vacancy Cover	73,025.00
ROBERT HALF LIMITED	58211	Accountancy Section	Simon Davey	Year End Support and Vacancy Cover	7,254.00
MORGAN HUNT UK LIMITED	42015	Cncl Tax Liab And Recovery	Libby Jarrett	Cover whilst recruiting to vacant posts	8,531.52
DEVON COUNTY COUNCIL	53100	Customer Service Centre	Cherise Foster	temporary staff for the roll out of the new re-cycling scheme (Including Tins cans and plastics)	492.09
HUNTRESS SEARCH LIMITED	53100	Customer Service Centre	Cherise Foster	temporary staff for the roll out of the new re-cycling scheme (Including Tins cans and plastics)	252.60
BUILDING RECRUITMENT CO LTD	64700	Day To Day Repairs	Alex Slattery	Repairs Advisor to cover short term secondment position	1,674.00
DEVON COUNTY COUNCIL	64700	Day To Day Repairs	Alex Slattery	Repairs Advisor to cover short term secondment position	2,291.39
DEVON COUNTY COUNCIL	23320	East Devon Business Centre	Robert Murray	Temp cover for East Devon Business Centre Reception pending recruitment of replacement Admin Officer	3,245.69
DEVON COUNTY COUNCIL	11010	Electoral Reg	Jill Humphreys	Annual Canvass support	14,613.04
COMENSURA LTD	28005	Gm East	Andrew Hancock	Planned annual seasonal agency workers to meet summer demand.	53,708.43
COMENSURA LTD	28006	Gm West	Andrew Hancock	Planned annual seasonal agency workers to meet summer demand.	46,048.22
BUILDING RECRUITMENT CO LTD	61012	Hsg Asset & Property Team	Amy Gilbert-Jeans	Maintenance Surveyor position, covering post that will be reviewed in light of new contracting arrangements going forward	11,583.40
DEVON COUNTY COUNCIL	61012	Hsg Asset & Property Team	Amy Gilbert-Jeans	Compliance Officer covering legislative duties in relation to management of housing stock	24,356.79
GIRLING JONES LTD	61012	Hsg Asset & Property Team	Amy Gilbert-Jeans	Maternity Cover of Property and Asset Manager	4,810.00
BADENOCH & CLARK	57211	Legal Serv	Henry Gordon-Lennox	This was a locum solicitor to cover a vacancy	47,600.00
DEVON COUNTY COUNCIL	57291	Lic Section	Stephen Saunders	Pending recruitment of vacant Street Trading Post	9,035.91
BISHOPSGATE BUSINESS SOLUTIONS L	59275	Property Services & Estates	Richard Cohen	Facilities management services for EDDC office relocation project	57,372.41
MORGAN HUNT UK LIMITED	42016	Revs & Bens Customer Service	Libby Jarrett	Cover whilst recruiting to vacant posts	7,050.00
DEVON COUNTY COUNCIL	28900	S106 Receipts	Sulina Tallack	Population of the S106 System inputting historic legal agreements onto Exacom	13,604.71
COMENSURA LTD	41005	Sc East	Andrew Hancock	Planned annual seasonal agency workers to meet summer demand.	11,756.31
COMENSURA LTD	41006	Sc West	Andrew Hancock	Planned annual seasonal agency workers to meet summer demand.	62,873.35
DEVON COUNTY COUNCIL	35003	Suez Contract Implementation	Gareth Bourton	Temp Recycling Advisers to support mobilisation of new recycling system	465.95
Total					461,645.00

Agenda Item: 11



Audit and Governance Committee

27 September 2018

Audit and Governance Committee

Forward Plan 2018/19

Date of Committee	Report	Lead Officer
29 November 2018	<ul style="list-style-type: none">• Annual audit letter• Grants/Certification Report• Internal Audit Activity – Quarter 2 2018/19 • Partnership Register• RIPA update • Report on outcomes against the Corporate Counter Fraud and Compliance strategy	KPMG KPMG SWAP Management Information Officer Strategic Lead – Governance & Licensing Service Lead Revenue & Benefits
31 January 2019	<ul style="list-style-type: none">• Internal Audit Activity – Quarter 3 2018/19• Audit Committee update• Risk Management review – half year review • RIPA update	SWAP Grant Thornton Management Information Officer Strategic Lead – Governance & Licensing
21 March 2019	<ul style="list-style-type: none">• Annual Audit Plan 2019/20• External Audit Plan• Audit Committee update• Accounting Polices Approval • RIPA update	SWAP Grant Thornton Grant Thornton Financial Services Manager Strategic Lead – Governance & Licensing