

# Agenda for Audit and Governance Committee

## Thursday, 25th July, 2019, 2.30 pm

### Members of Audit and Governance Committee

Councillors: S Hawkins (Chairman), G Pratt (Vice-Chairman),  
D Barrow, F Caygill, S Chamberlain, S Gazzard, P Hayward,  
M Rixson, P Twiss and C Wright

**Venue:** Council Chamber, Blackdown House

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(or group number 01395 517546)

Tuesday, 16 July 2019



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**[www.eastdevon.gov.uk](http://www.eastdevon.gov.uk)**

### 1 Public speaking

Information on [public speaking](#) is available online

### 2 Minutes of the previous meeting (Pages 4 - 7)

Minutes for 21 March 2019

### 3 Apologies

### 4 Declarations on interest

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

### 5 Matters of urgency

Information on [matters of urgency](#) is available online

### 6 Confidential/exempt item(s)

To agree any items to be dealt with after the public (including the Press) have been excluded. There are no items which officers recommend should be dealt with in this way.

### Matters for Decision

**7 Statement of Accounts 2018/19 (Pages 8 - 9)**

Grant Thornton UK LLP the Council's appointed external auditors have not completed their audit to meet the 31 July deadline due to a lack of staff resources and have as yet not issued an audit opinion on the Accounts. The Accounts will be presented back to Committee for approval once this work is complete, it is envisaged approval will be sought at the Committee's September meeting.

**8 2018/19 Statement of Accounts - Assessment of Going Concern status (Pages 10 - 14)**

A key underlying assumption in preparing the Council's financial statements is that of "going concern". An authority's financial statements should be prepared on a going concern basis i.e. the accounts should be prepared on the assumption the functions of the authority will continue in operational existence for the foreseeable future. This report sets out the Council's Strategic Lead Finance assessment as the Council's Section 151 officer of the Council's Going Concern status.

**9 Internal Audit Plan 2018-19 Outturn Report (Pages 15 - 28)**

The Audit and Governance Committee agreed the 2018-19 Internal Audit Plan at its March 2018 meeting. This report is to provide an update on the outturn position of the 2018/19 Internal Audit Plan.

**10 Internal Audit Annual Opinion Report 2018-19 (Pages 29 - 42)**

This report provides Internal Audits overall opinion on the systems of internal control at East Devon District Council. The Audit and Governance Committee agreed the 2018/19 Internal Audit Plan at its March 2018 meeting.

**11 Internal Audit Plan Progress July 2019 (2019/20) (Pages 43 - 55)**

The Audit and Governance Committee agreed the 2019-20 Internal Audit Plan at its March 2019 meeting. This report is to provide an update on the 2019/20 Internal Audit Plan as at end of June 2019.

**12 Full Risk Review May/June 2019 (Pages 56 - 58)**

Risk information for the 2019/20 financial year is supplied to allow the Audit and Governance Committee to monitor the risk status of Strategic and Operational Risks. This follows the full review of risks by responsible officers during May/June 2019.

**13 RIPA update**

At the meeting of 18th 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 (Pages 59 - 60)**

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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.

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[Decision making and equalities](#)

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