



Agenda for Audit and Governance Committee Thursday, 24th October, 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, 15 October 2019

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1 Public speaking

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

2 Minutes of the previous meeting (Pages 3 - 6)

Minutes for 25 July 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 - External Audit Findings report 2018/19 and Letter of Representation (Pages 7 - 47)

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 including Governance Statement** (Pages 48 - 49)

The Council's Statement of Accounts for 2018/19 has now been audited and is attached for presentation to the Audit & Governance Committee for approval.

8 SWAP Internal Audit Activity - Quarter 2 2019/20 (Pages 50 - 65)

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 September 2019.

9 Partnership Register (Pages 66 - 69)

Partnership information for the 2018/19 financial year until March 2019 is supplied to allow the Audit and Governance Committee to monitor the status of the council's partnerships. This follows the year-end review of partnerships by responsible officers for 2018/19.

10 Expenditure on consultants and agency staff 2018/19 (Pages 70 - 76)

As requested at Audit and Governance, this report details capital and revenue spend on consultants and specialist advice and agency staff for 2018/19.

11 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.

12 Audit and Governance Forward Plan (Page 77)

Under the Openness of Local Government Bodies Regulations 2014, any members of the public are now allowed to take photographs, film and audio record the proceedings and report on all public meetings (including on social media). No prior notification is needed but 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.

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

[Decision making and equalities](#)

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EAST DEVON DISTRICT COUNCIL**Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 25 July 2019****Attendance list at end of document**

The meeting started at 2.30 pm and ended at 3.27 pm

1 Public speaking

There were no members of the public wishing to speak.

2 Minutes of the previous meeting

The minutes of the Audit and Governance Committee meeting held on 21 March 2019 were confirmed as a true record.

3 Declarations on interest

Full Risk Review May/June 2019.

Councillor Paul Hayward, Personal, Clerk to Chardstock, All Saints and Newton Poppleford & Harpford parish councils and has communicated with the council's S106 officer.

4 Statement of Accounts 2018/19

The Strategic Lead Finance presented the Council's Statement of Accounts for 2018/19.

Geri Daly, Engagement Lead for Grant Thornton UK LLP the Council's appointed external auditors, explained they had not completed their audit to meet the 31 July deadline due to a lack of staff resources and had as yet not issued an audit opinion on the Accounts. She apologised for the lack of audits and went on to say that the council did not need an audit opinion to publish its statements of accounts. In answer to a question re penalties being levied for the lack of audits she said there were none for this particular area of audit. The Strategic Lead Finance said there were now issues for council resourcing as staff would normally go on leave in August once the accounts had been signed off and then on return focus on budget preparation for the following year. He stated that the Government and Public Sector Audit Appointments (PSAA) were fully aware of the position and a late audit opinion was out of the council's control.

The Accounts would be presented back to Committee for approval once this work was completed, it was envisaged approval would be sought at the September meeting.

RESOLVED:

that the position on publishing the 2018/19 Statement of Accounts and audit opinion be noted.

5 2018/19 Statement of Accounts - Assessment of Going Concern status

The report set out the Strategic Lead Finance's assessment as the council's Section 151 officer of the council's 'Going Concern' status; a key underlying

assumption in preparing the financial statements. 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 would continue in operational existence for the foreseeable future. The Section 151 officer confirmed this status.

RESOLVED:

that the assessment of the council's 'Going Concern' status be noted.

6 Internal Audit Plan 2018-19 Outturn Report

The Audit and Governance Committee agreed the 2018-19 Internal Audit Plan at its March 2018 meeting. Alastair Woodland, Assistant Director for SWAP provided an update on the outturn position of the 2018/19 Internal Audit Plan.

RESOLVED:

that the Internal Audit Plan Outturn report be noted.

7 Internal Audit Annual Opinion Report 2018-19

The report provided the internal auditor's overall opinion on the systems of internal control at the council. The Audit and Governance Committee agreed the 2018/19 Internal Audit Plan at its March 2018 meeting. Alastair Woodland explained to members that SWAP was independently assessed and as a result a Quality plan was produced. This was a live document and reviewed regularly.

RESOLVED:

that the content of the Internal Audit Annual Opinion report be noted.

8 Internal Audit Plan Progress July 2019 (2019/20)

The committee agreed the 2019/20 Internal Audit Plan at its March 2019 meeting. The report provided an update on the 2019/20 Internal Audit Plan as at end of June 2019.

RESOLVED:

that the content of the Internal Annual Audit Progress report be noted.

9 Full Risk Review May/June 2019

Risk information for the 2019/20 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/June 2019. There was discussion around Community Infrastructure Levy receipts and it was agreed that this be put on the Forward Plan for an update to the Committee in November this year.

A discussion followed to which committee Section 106 and Community Infrastructure Levy should sit under as it covered many aspects. The Strategic Lead Finance explained that the areas being raised in relation to procedure and governance fitted well within the Audit and Governance Committee remit.

Councillor Dean Barrow questioned the operational risk register concerning the following;

1. That the facilitating new business space control status as 'Working and Effective' was not correct. He stated that a number of projects had been put forward over the last few years that had not come to fruition.
2. He did not believe the receipts of Section 106 funds contact status as 'Working and Effective' was accurate, as getting this information out to the communities concerned was not effective.
3. Other typo errors were raised which were noted for correction.

The Strategic Lead Finance said he would pass this information to key officers and ask for an update to be given.

RESOLVED:

that the current status of risks following the full risk review undertaken in May/June 2019 be noted.

10 **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.

11 **Audit and Governance Forward Plan**

Members noted the contents of the Committee Forward Plan for 2019/20.

Items to be considered at the September 2019 committee included:

- External Audit Report 2018/19
- Statement of Accounts 2018/19 including Governance Statement
- Letter of Representation
- Audit Committee update
- Annual audit letter
- Certification Report
- RIPA update
- Expenditure on consultants and agency staff 2018/19
- Internal Audit Activity – Quarter 2 2019/20

Attendance List

Councillors present:

S Hawkins (Chairman)
D Barrow
P Hayward
M Rixson

Councillors also present (for some or all the meeting)

S Bond
P Faithfull
G Jung

A Moulding

Officers in attendance:

Amanda Coombes, Democratic Services Officer

Gerri Daly

Simon Davey, Strategic Lead Finance

Georgina Teale

Alastair Woodland

Councillor apologies:

G Pratt

F Caygill

S Chamberlain

S Gazzard

P Twiss

C Wright

Chairman

Date:

The Audit Findings for East Devon District Council

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Year ended 31 March 2019

18 October 2019



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Your key Grant Thornton team members are:

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Appendices

- A. Action plan
- B. Audit adjustments
- C. Fees
- D. Audit Opinion

The contents of this report relate only to those matters which came to our attention during the conduct of our normal audit procedures which are designed for the purpose of expressing our opinion on the financial statements. Our audit is not designed to test all internal controls or identify all areas of control weakness. However, where, as part of our testing, we identify control weaknesses, we will report these to you. In consequence, our work cannot be relied upon to disclose all defalcations or other irregularities, or to include all possible improvements in internal control that a more extensive special examination might identify. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Headlines

This table summarises the key findings and other matters arising from the statutory audit of East Devon District Council 'the Council' and the preparation of the Council's financial statements for the year ended 31 March 2019 for those charged with governance.

Financial Statements	<p>Under International Standards of Audit (UK) (ISAs) and the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report whether, in our opinion, the Council's financial statements:</p> <ul style="list-style-type: none">• give a true and fair view of the financial position of the Council and its income and expenditure for the year; and• have been properly prepared in accordance with the CIPFA/LASAAC code of practice on local authority accounting and prepared in accordance with the Local Audit and Accountability Act 2014. <p>We are also required to report whether other information published together with the audited financial statements (including the Annual Governance Statement (AGS), Narrative Report, is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.</p>	<p>Our audit work was completed on site during June, August, September and October. Our findings are summarised on pages 4 to 16. We have identified no adjustments to the financial statements that have resulted in an adjustment to the Council's Comprehensive Income and Expenditure Statement. Audit adjustments are detailed in Appendix B. We have also raised recommendations for management as a result of our audit work in Appendix A.</p> <p>Our work is substantially complete and there are no matters of which we are aware that would require modification of our audit opinion or material changes to the financial statements, subject to the following outstanding matters;</p> <ul style="list-style-type: none">- completing work on property valuations- testing of leases- completing work on financial instruments- completion of manager and partner review of the accounts- receipt of management representation letter; and- review of the final set of financial statements. <p>We have concluded that the other information to be published with the financial statements is consistent with our knowledge of your organisation and the financial statements we have audited.</p> <p>Our anticipated audit report opinion will be unqualified, subject to the satisfactory completion of all outstanding matters.</p>
Value for Money arrangements	<p>Under the National Audit Office (NAO) Code of Audit Practice ('the Code'), we are required to report if, in our opinion, the Council has made proper arrangements to secure economy, efficiency and effectiveness in its use of resources ('the value for money (VFM) conclusion').</p>	<p>We have completed our risk based review of the Council's value for money arrangements. We have concluded that East Devon District Council has proper arrangements to secure economy, efficiency and effectiveness in its use of resources.</p> <p>We therefore anticipate issuing an unqualified value for money conclusion. Our findings are summarised on pages 17 to 20.</p>
Statutory duties	<p>The Local Audit and Accountability Act 2014 ('the Act') also requires us to:</p> <ul style="list-style-type: none">• report to you if we have applied any of the additional powers and duties ascribed to us under the Act; and• To certify the closure of the audit.	<p>We have not exercised any of our additional statutory powers or duties.</p> <p>We have completed the majority of work under the Code [and expect to be able to certify the completion of the audit when we give our audit opinion.</p>

Acknowledgements

We would like to take this opportunity to record our appreciation for the assistance provided by the finance team and other staff during our audit.

Summary

Overview of the scope of our audit

This Audit Findings Report presents the observations arising from the audit that are significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code'). Its contents have been discussed with management and the Audit and Governance Committee.

As auditor we are responsible for performing the audit, in accordance with International Standards on Auditing (UK) and the Code, which is directed towards forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management or those charged with governance of their responsibilities for the preparation of the financial statements.

Audit approach

Our audit approach was based on a thorough understanding of the Council's business and risk based, and in particular included:

- An evaluation of the Council's internal controls environment, including its IT systems and controls; and

- Substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks

We have not had to alter or change our audit plan, as communicated to you on 31 January 2019.

Conclusion

We have substantially completed our audit of your financial statements and subject to outstanding queries being resolved, and satisfactory completion of our outstanding work and quality reviews we anticipate issuing an unqualified audit opinion after the Audit and Governance Committee meeting on 24 October 2019, as detailed in Appendix D. These outstanding items include:

- completing work on property valuations
- testing of leases
- completing work on financial instruments
- completion of manager and partner review
- receipt of management representation letter; and
- review of the final set of financial statements.

Our approach to materiality

The concept of materiality is fundamental to the preparation of the financial statements and the audit process and applies not only to the monetary misstatements but also to disclosure requirements and adherence to acceptable accounting practice and applicable law.

Materiality calculations remain the same as reported in our audit plan We detail in the table below our determination of materiality for East Devon District Council.

	Council Amount (£)	Qualitative factors considered
Materiality for the financial statements	1.8 million	Based on 1.9% for your gross expenditure for the year
Performance materiality	1.4 million	Using 75% of materiality to reflect our assessment of risk
Trivial matters	90k	5% of materiality
Materiality for senior officer's remuneration	20k	Potential public interest in these figures

Significant findings – audit risks

Risks identified in our Audit Plan

Commentary

1

Improper revenue recognition

Under ISA (UK) 240 there is a rebuttable presumed risk that revenue may be misstated due to the improper recognition of revenue.

This presumption can be rebutted if the auditor concludes that there is no risk of material misstatement due to fraud relating to revenue recognition.

Having considered the risk factors set out in ISA240 and the nature of the revenue streams at the Authority, we have determined that the risk of fraud arising from revenue recognition can be rebutted, because:

- there is little incentive to manipulate revenue recognition
- opportunities to manipulate revenue recognition are very limited
- the culture and ethical frameworks of local authorities, including East Devon District Council, mean that all forms of fraud are seen as unacceptable

Therefore we do not consider this to be a significant risk for East Devon District Council.

Auditor commentary

As part of our planning procedures we were able to rebut this risk. We have made no changes to this assessment.

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Significant findings – audit risks

Risks identified in our Audit Plan

Commentary

2

Management override of controls

Under ISA (UK) 240 there is a non-rebuttable presumed risk that the risk of management over-ride of controls is present in all entities. . The Authority faces external scrutiny of its spending and this could potentially place management under undue pressure in terms of how performance is reported.

We therefore identified management override of control, in particular journals, management estimates and transactions outside the course of business as a significant risk, which was one of the most significant assessed risks of material misstatement.

Auditor commentary

We have undertaken the following work in relation to this risk:

- evaluated the design effectiveness of management controls over journals
- analysed the journals listing and determine the criteria for selecting high risk unusual journals
- tested unusual journals recorded during the year and after the draft accounts stage for appropriateness and corroboration
- gained an understanding of the accounting estimates and critical judgements applied made by management and considered their reasonableness with regard to corroborative evidence
- evaluated the rationale for any changes in accounting policies, estimates or significant unusual transactions.

Our audit work identified that there is no formal process in place for the authorisation of journals. This is due to the small size of the finance team and the limited number of people able to post journals. No issues were identified in our testing of journals.

Significant findings – audit risks

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Risks identified in our Audit Plan

Valuation of land and buildings

The Council revalues its land and buildings, other than housing revenue accounts assets, which are revalued annually, on a rolling five-yearly basis. This valuation represents a significant estimate by management in the financial statements due to the size of the numbers involved (£326.3 million) and the sensitivity of this estimate to changes in key assumptions. Additionally, management will need to ensure the carrying value in the Council's financial statements is not materially different from the current value or the fair value (for surplus assets) at the financial statements date, where a rolling programme is used.

We therefore identified valuation of land and buildings, particularly revaluations and impairments, as a significant risk, which was one of the most significant assessed risks of material misstatement.

Commentary

Auditor commentary

We have undertaken the following work in relation to this risk:

- evaluated management's processes and assumptions for the calculation of the estimate, the instructions issued to the valuation expert and the scope of their work
- evaluated the competence, capabilities and objectivity of the valuation expert
- written to the valuer to confirm the basis on which the valuation was carried out
- challenged the information and assumptions used by the valuer to assess completeness and consistency with our understanding
- tested revaluations made during the year to see if they had been input correctly into the Council's asset register
- evaluated the assumptions made by management for those assets not revalued during the year and how management has satisfied themselves that these are not materially different to current value at year end
- we have also reviewed your previous auditor's working papers to obtain assurance for the opening balances reported in the financial statements.

We raised a recommendation for the Council to document clearly the work undertaken to demonstrate that the carrying value of land and building assets not revalued during the year is not materially different from the current value See Appendix A.

Significant findings – audit risks

Risks identified in our Audit Plan

Commentary

4

Valuation of pension fund net liability

The Council's pension fund net liability, as reflected in its balance sheet as the net defined benefit liability, represents a significant estimate in the financial statements.

The pension fund net liability is considered a significant estimate due to the size of the numbers involved (£65 million in the Council's balance sheet) and the sensitivity of the estimate to changes in key assumptions.

We therefore identified valuation of the Council's pension fund net liability as a significant risk, which was one of the most significant assessed risks of material misstatement.

Auditor commentary

We have undertaken the following work in relation to this risk:

- updated our understanding of the processes and controls put in place by management to ensure that the Council's pension fund net liability is not materially misstated and evaluate the design of the associated controls
- evaluated the instructions issued by management to their management expert (an actuary) for this estimate and the scope of the actuary's work
- assessed the competence, capabilities and objectivity of the actuary who carried out the Council's pension fund valuation
- assessed the accuracy and completeness of the information provided by the Council to the actuary to estimate the liability and assessing how management have challenged assumptions made by the actuary, including the impact of the Brexit decision on the pension fund investments
- tested the consistency of the pension fund asset and liability and disclosures in the notes to the core financial statements with the actuarial report from the actuary
- undertaken procedures to confirm the reasonableness of the actuarial assumptions made by reviewing the report of the consulting actuary (as auditor's expert) and performing any additional procedures suggested within the report
- obtained assurances from the auditor of Devon Pension Fund as to the controls surrounding the validity and accuracy of membership data; contributions data and benefits data sent to the actuary by the pension fund and the fund assets valuation in the pension fund financial statements
- considered the Council's arrangements in respect of the McCloud judgement and undertaken procedures to confirm the reasonableness of the actuary's estimate of the potential impact on the Council.
- we also reviewed your previous auditor's working papers to obtain assurance for the opening balances reported in the financial statements.

Our work concluded that the actuary's estimate of £1,202k for the McCloud judgement should be adjusted for in the accounts. See page 9 for further details on this matter .

Significant findings – matters discussed with management

This section provides commentary on the significant matters we discussed with management during the course of the audit.

Significant matter	Commentary	Conclusion
<p data-bbox="73 411 107 443">3</p> <p data-bbox="147 405 517 432">Defined Benefit pension Fund</p> <p data-bbox="147 448 259 475">McCloud</p> <p data-bbox="147 491 913 608">The Court of Appeal has ruled that there was age discrimination in the judges and firefighters pension schemes where there was transitional protections given to scheme members. Refer here for detail.</p> <p data-bbox="147 624 913 715">The Government has applied to the Supreme Court for permission to appeal but it will be July (was originally mid-April) before a decision on permission is granted.</p> <p data-bbox="147 730 913 847">The legal ruling around age discrimination (McCloud - Court of Appeal) also has implications for other pension schemes where they have implemented transitional arrangements on changing benefits.</p> <p data-bbox="147 863 210 890">GMP</p> <p data-bbox="147 906 913 999">The High court ruled that defined benefit pension schemes must remove any discriminatory effect that guaranteed minimum pension (GMP) entitlements have had on member benefits</p>	<p data-bbox="943 405 1585 521">The impact on East Devon District Council is assessed by the actuary to be an increased liability of £1,112k for the Council and £90k in respect of the Council's share relating to Strata Ltd.</p> <p data-bbox="943 537 1585 724">A review performed by the NAO and specialist actuarial reviews on a national basis has concluded that there is a requirement for a provision to be made in the accounts. We concur with this view as the event has occurred, a reasonable estimate can be made and the pension liability should be increased.</p> <p data-bbox="943 740 1585 799">A note outlining the potential effect has been added to the accounts to aid understanding.</p> <p data-bbox="943 815 1585 967">The Actuarial valuation for the Council has assumed that that the Fund will pay limited increases for members that have reached State pension age by 6 April 2016, with the Government providing the remainder of the inflationary increase.</p>	<p data-bbox="1621 405 2154 587">The value is close to materiality, we would expect the financial statements to reflect the estimated impact. We recommend that management amend the accounts to reflect the increase in the pension liability as a result of the recent McCloud ruling.</p> <p data-bbox="1621 603 2154 754">Management have decided not to amend for this. We will require specific representation from those charged with governance should it be agreed that the amendment should not be made.</p> <p data-bbox="1621 770 2154 831">This is shown as an unadjusted error in Appendix B.</p>

Significant findings – key judgements and estimates

Accounting area	Summary of management's policy	Audit Comments	Assessment
Land and Buildings – Council Housing - £236m	<p>The Council owns 4,190 dwellings and is required to revalue these properties in accordance with DCLG's Stock Valuation for Resource Accounting guidance. The guidance requires the use of beacon methodology, in which a detailed valuation of representative property types is then applied to similar properties. The Council has engaged the District Valuer Service to complete the valuation of these properties. The year end valuation of Council Housing was £236m, a net increase/decrease of £2.8m from 2017/18 (£233m).</p>	<ul style="list-style-type: none"> • The Council instructed the District Valuer Service to value the entire housing stock at 31 March 2019 using the beacon methodology. • We have assessed the Council's external valuer to be competent, capable and objective. • We have carried out completeness and accuracy testing of the underlying information provided to the valuer used to determine the estimate and have no issues to report. • The valuation method remains consistent with the prior year. • We have carried out sample testing of beacon properties and have no issues to report. • The estimate is consistent against valuation trends of similar properties (Gerald Eve report) with house prices for the region increasing by 1.3%. We are satisfied that the increase in value of 1.7% is reasonable • We have agreed the HRA valuation report to the Statement of Accounts 	 Green

Assessment

- We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Significant findings – key judgements and estimates

	Summary of management's policy	Audit Comments	Assessment
Land and Buildings – Other - £86m	Other land and buildings comprises £42m of specialised assets such as leisure centres, which are required to be valued at depreciated replacement cost (DRC) at year end, reflecting the cost of a modern equivalent asset necessary to deliver the same service provision. The remainder of other land and buildings (£44m) are not specialised in nature and are required to be valued at existing use in value (EUV) at year end. The Council has engaged its internal valuer to complete the valuation of properties as at 31/12/18 on a five yearly cyclical basis. 80% of total assets were revalued during 2018/19. The valuation of properties valued by the valuer has resulted in a net increase/decrease of £2.7m. Management have informally considered the year end value of non-valued properties, and the potential valuation change in the assets revalued at 31/12/18. Management have reviewed asset classes and key assets to determine whether there has been a material change in the total value of these properties. The total year end valuation of Other land and buildings was £86m, a net increase/decrease of £8m from 2017/18 (£78m).	<ul style="list-style-type: none"> The Council engages the services of its internal valuer to undertake valuations of other land and buildings. We have assessed the Council's valuers, to be competent, capable and objective. We have carried out completeness and accuracy testing of the underlying information provided to the valuer used to determine the estimate and have no issues to report. We have challenged the assumptions used by the valuer in producing the valuation The valuation method remains consistent with the prior year. We confirm consistency of the estimate against data supplied by the auditor's expert, Gerald Eve to assess the reasonableness of the increase in the estimate. We have agreed the General Fund valuation report to the Fixed Asset Register and to the Statement of Accounts. We have made a recommendation for management to improve documentation to support the carrying value assets not revalued in the year in Appendix A 	 Green

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Assessment

- We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider optimistic
- We consider the estimate is unlikely to be materially misstated however management's estimation process contains assumptions we consider cautious
- We consider management's process is appropriate and key assumptions are neither optimistic or cautious

Significant findings – key judgements and estimates

	Summary of management’s policy	Audit Comments	Assessment	
page 18	Net pension liability – £65m	<p>The Council’s net pension liability at 31 March 2019 is £65m (PY £68m) comprising the Devon Pension Fund Local Government [and unfunded defined benefit pension scheme obligations]. The Council uses Barnett Waddingham to provide actuarial valuations of the Council’s assets and liabilities derived from (this scheme/these schemes). A full actuarial valuation is required every three years. The latest full actuarial valuation was completed in 2016. A roll forward approach is used in intervening periods, which utilises key assumptions such as life expectancy, discount rates, salary growth and investment returns. Given the significant value of the net pension fund liability, small changes in assumptions can result in significant valuation movements. There has been a £3m net actuarial gain/loss during 2018/19.</p>	<ul style="list-style-type: none"> We have assessed the Council’s actuary, Barnett Waddingham, to be competent, capable and objective. We have performed additional tests in relation to accuracy of contribution figures, benefits paid, and investment returns to gain assurance over the 2018/19 roll forward calculation carried out by the actuary and have no issues to raise. We have used PwC as our auditor expert to assess the actuary and assumptions made by the actuary – see table below for our comparison of actuarial assumptions: 	 Green
	Assumption	Actuary Value	PwC range	Assessment
	Discount rate	2.4	Assumption is reasonable and is the middle of expected ranges	●
	Pension increase rate	2.4	Assumption is reasonable and towards the more optimistic end of expected ranges	●
	Salary growth	3.9	Lies within the 3.1% to 4.35% range	●
	Life expectancy – Males currently aged 45 / 65	24.1	Assumption is based on the CMI 2013 model and allowance is in towards more optimistic end of the expected ranges	●
Life expectancy – Females currently aged 45 / 65	26.2	Assumption is based on the CMI 2013 model and allowance is towards the more optimistic end of expected ranges	●	

Assessment

- We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider optimistic
- We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider cautious
- We consider management’s process is appropriate and key assumptions are neither optimistic or cautious

Significant findings – key judgements and estimates

Summary of management’s policy	Audit Comments	Assessment
<p>Net pension liability – continued</p>	<ul style="list-style-type: none"> • We have confirmed the controls and processes over the completeness and accuracy of the underlying information used to determine the estimate. • We have confirmed there were no significant changes in 2018/19 to the valuation method. • We conducted an analytical review to confirm reasonableness of the Council’s share of LPS pension assets. 	

Assessment

- We disagree with the estimation process or judgements that underpin the estimate and consider the estimate to be potentially materially misstated
- We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider optimistic
- We consider the estimate is unlikely to be materially misstated however management’s estimation process contains assumptions we consider cautious
- We consider management’s process is appropriate and key assumptions are neither optimistic or cautious

Going concern

Our responsibility

As auditors, we are required to “obtain sufficient appropriate audit evidence about the appropriateness of management's use of the going concern assumption in the preparation and presentation of the financial statements and to conclude whether there is a material uncertainty about the entity's ability to continue as a going concern” (ISA (UK) 570).

Going concern commentary

Management's assessment process

The Council has prepared an assessment of going concern. This has concluded that it is appropriate for the Council to prepare its accounts on a going concern basis.

The CIPFA Code confirms that entities should prepare their financial statements on a Going Concern basis unless the services provided are to cease. There is no indication from Government that the services provided by the Council will cease.

Auditor commentary

Management have determined that there is no evidence of an intention to cease the provision of services, and have therefore adopted the going concern assumption. It also references its Medium Term Financial Strategy (MTFS), which runs to 2023/24. We have not identified any issues through our review and enquiries that suggest that this is not appropriate.

We have considered the Council's MTFS as part of our work on the Value for Money Conclusion, and have concluded that the assumptions included within this plan appear to be reasonable.

We are satisfied that the going concern assumption is appropriate for the Council's financial statements and is in line with accounting standards and the CIPFA Code.

Other communication requirements

We set out below details of other matters which we, as auditors, are required by auditing standards and the Code to communicate to those charged with governance.

Issue	Commentary
① Matters in relation to fraud	<ul style="list-style-type: none"> We have previously discussed the risk of fraud with the Audit and Governance Committee. We have not been made aware of any incidents in the period and no other issues have been identified during the course of our audit procedures.
② Matters in relation to related parties	<ul style="list-style-type: none"> We are not aware of any related parties or related party transactions which have not been disclosed.
③ Matters in relation to laws and regulations	<ul style="list-style-type: none"> You have not made us aware of any significant incidences of non-compliance with relevant laws and regulations and we have not identified any incidences from our audit work.
④ Written representations	<ul style="list-style-type: none"> A letter of representation has been requested from the Council.
⑤ Confirmation requests from third parties	<ul style="list-style-type: none"> We requested from management, permission to obtain confirmations from the Public Works Loans Board and other lenders for loans and requested from management permission to send confirmation requests to various institutions for bank and investment balances. This permission was granted and the requests were sent. All responses required were returned.
⑥ Disclosures	<ul style="list-style-type: none"> Our review identified a number of omissions and errors as reported in Appendix B.
⑦ Audit evidence and explanations/significant difficulties	<ul style="list-style-type: none"> All information and explanations requested from management was provide. However our audit work identified a number of errors caused by figures in the accounts not being updated. We also experienced difficulties in obtaining appropriate populations to carryout our testing of debtors, creditors and grant income.

Other responsibilities under the Code

Issue	Commentary
① Other information	<ul style="list-style-type: none"> We are required to give an opinion on whether the other information published together with the audited financial statements (including the Annual Governance Statement and Narrative Report, is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. <p>No inconsistencies have been identified. We plan to issue an unmodified opinion in this respect – refer to Appendix D</p>
② Matters on which we report by exception	<p>We are required to report on a number of matters by exception in a numbers of areas:</p> <ul style="list-style-type: none"> If the Annual Governance Statement does not meet the disclosure requirements set out in the CIPFA/SOLACE guidance or is misleading or inconsistent with the other information of which we are aware from our audit If we have applied any of our statutory powers or duties <p>We have nothing to report on these matters</p>
③ Specified procedures for Whole of Government Accounts	<p>We are required to carry out specified procedures (on behalf of the NAO) on the Whole of Government Accounts (WGA) consolidation pack under WGA group audit instructions.</p> <p>Work is not required as the Council does not exceed the threshold;</p>
④ Certification of the closure of the audit	<p>We intend to certify the closure of the 2018/19 audit of East Devon District Council in the audit opinion, as detailed in Appendix D.</p>

③ page 22

Value for Money

Background to our VFM approach

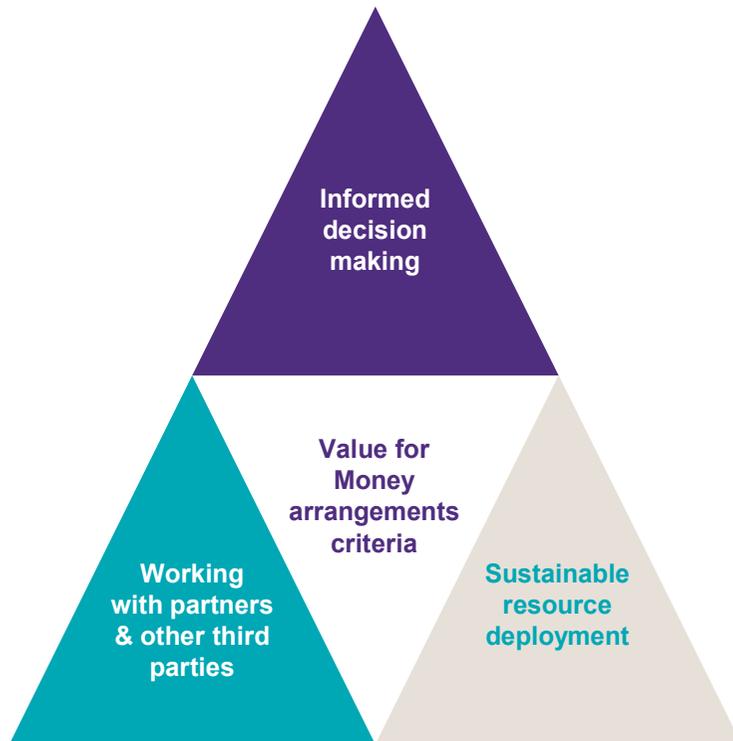
We are required to satisfy ourselves that the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. This is known as the Value for Money (VFM) conclusion.

We are required to carry out sufficient work to satisfy ourselves that proper arrangements are in place at the Council. In carrying out this work, we are required to follow the NAO's Auditor Guidance Note 3 (AGN 03) issued in November 2017. AGN 03 identifies one single criterion for auditors to evaluate:

"In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people."

This is supported by three sub-criteria, as set out below:

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Risk assessment

We carried out an initial risk assessment in January 2019 and identified a number of significant risks in respect of specific areas of proper arrangements using the guidance contained in AGN03. We communicated these risks to you in our Audit Plan dated January 2019.

We have continued our review of relevant documents up to the date of giving our report, and have not identified any further significant risks where we need to perform further work.

We carried out further work only in respect of the significant risks we identified from our initial and ongoing risk assessment. Where our consideration of the significant risks determined that arrangements were not operating effectively, we have used the examples of proper arrangements from AGN 03 to explain the gaps in proper arrangements that we have reported in our VFM conclusion.

Value for Money

Our work

AGN 03 requires us to disclose our views on significant qualitative aspects of the Council's arrangements for delivering economy, efficiency and effectiveness.

We have focused our work on the significant risks that we identified in the Council's arrangements. In arriving at our conclusion, our main considerations were:

- The Council's final outturn against budget and the budget monitoring arrangements in place in 2018/19
- The medium term financial strategy and the appropriateness and robustness of the assumptions within this
- The robustness of savings plans going forward.

We have set out more detail on the risks we identified, the results of the work we performed, and the conclusions we drew from this work.

Overall conclusion

Based on the work we performed to address the significant risks, we are satisfied that the Council had proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

The text of our report, which confirms this can be found at Appendix D.

Significant difficulties in undertaking our work

We did not identify any significant difficulties in undertaking our work on your arrangements which we wish to draw to your attention.

Significant matters discussed with management

There were no matters where no other evidence was available or matters of such significance to our conclusion or that we required written representation from management or those charged with governance.

Key findings

We set out below our key findings against the significant risks we identified through our initial risk assessment and further risks identified through our ongoing review of documents.

Significant Risks identified in our plan

Future Financial Sustainability

Local Government funding continues to be stretched with increasing cost pressures from the national pay award, inflation and new homelessness legislation and demand for services. The Medium Term Financial Plan identifies a funding gap of £0.665m for 2019/20 rising to £4.8 million by 2028/29 if no corrective action is taken. To address this shortfall the Council has adopted a Transformation Strategy which sits alongside the Financial Plan, this outlines how the Council will continue to deliver key priorities in the context of reducing government funding and increasing demand for services.

Many local authorities have changed their approach to managing reductions in income, shifting away from reducing spending on services to looking for other savings and sources of income. As part of the Transformation Strategy, you are developing an Asset Investment Strategy to develop alternative sources of income to offset reductions in funding and increasing demand for services.

The 2018/19 budget was presented to Cabinet on 3 January 2018, identifying the need to deliver savings of £665,000, including unidentified savings of £70,000. At month 6, the Council is predicting an overspend of £327,000, which will be met by the use of reserves.

We will review performance against budget and final outturn. We will consider arrangements for monitoring and reporting the financial position and the assumptions used in producing the Medium Term Financial Plan. We will also consider progress towards delivering transformation priorities

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Findings

- The Council's original net revenue budget for 2018/19 was £14.57 million. This was predicated on savings incorporated into the budget of £0.67 million and the use of £0.14 million general fund reserves to balance the budget. The budget included an increase in council tax of £5, the maximum increase before triggering a referendum.
- The final outturn position reported an overall underspend of £0.27 million against the original budget and therefore an increase in general fund reserves of £0.42 million to that initially budgeted, with no draw down on these reserves required. The main reasons for this reported underspend relate to variations in areas including car park income, staff vacancies and recycling income. The underspend is less than 2% of the original planned budget and therefore represents good financial monitoring throughout the year.
- The draft accounts presented for audit reported total usable reserves of £30.82 million, including £3.94 million general fund reserves. This represents an increase in the general fund reserves from the prior year of £0.27 million. This level of reserves is above the Council's minimum general revenue balances policy.
- The HRA budget overspent by £0.23 million against the initial planned surplus position of £1.41 million. The main reason for this was in relation to responsive repairs being overbudget. A new maintenance contract has been implemented in 2019/20 which is based on a fixed price per property which is expected to control these costs going forward.

Key findings Continued



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- The Council's main savings areas in 2018/19 were in relation to the implementation of green waste scheme and organisation fit for purpose scheme. The income from green waste was not as high as budgeted however, this was offset by additional recycling income. The organisation fit for purpose scheme and the council's investments achieved the budgeted savings / increase in income.
- At the February 2019 Full Council, a net revenue budget of £15.27 million was approved. As in the prior year an increase of £5 in Council Tax was approved.
- Looking forward, the 2019/20 budget incorporated savings of £0.41 million which includes additional income from property investments. The Council are on track with this, with the first property in the commercial investment portfolio currently being finalised. The Council will need to further invest in this area going forward to achieve the planned additional income over the medium term. The organisation fit for purpose scheme continues to be an area of focus for the Council, with significant proportion of the savings required being in this area.
- The medium-term position for the Council is more uncertain. There is no confirmed Government funding plan in place for 2020/21 and beyond due to the impact of Brexit and the impact of the delay of the business rate retention plan and the Fairer Funding Review.
- The Council's transformational strategy supports the Council in closing the budget gap identified within the MTFs from 2020/21. A number of transformation savings have been agreed, with significant additional income expected to be created from further investment in commercial property. A number of other proposals have now been approved to close the budget gap in the medium term.

Overall, the Council has appropriate arrangements in place for financial sustainability, However, we recognise the increased pressures the Council face going forward and importance of continued close in-year monitoring of budgets.

Independence and ethics

We confirm that there are no significant facts or matters that impact on our independence as auditors that we are required or wish to draw to your attention. We have complied with the Financial Reporting Council's Ethical Standard and confirm that we, as a firm, and each covered person, are independent and are able to express an objective opinion on the financial statements

We confirm that we have implemented policies and procedures to meet the requirements of the Financial Reporting Council's Ethical Standard and we as a firm, and each covered person, confirm that we are independent and are able to express an objective opinion on the financial statements.

Further, we have complied with the requirements of the National Audit Office's Auditor Guidance Note 01 issued in December 2017 which sets out supplementary guidance on ethical requirements for auditors of local public bodies.

Details of fees charged are detailed in Appendix D

Audit and Non-audit services

For the purposes of our audit we have made enquiries of all Grant Thornton UK LLP teams providing services to the Council. The following non-audit services were identified which were charged from the beginning of the financial year to 17 October 2019, as well as the threats to our independence and safeguards that have been applied to mitigate these threats.

	Fees £	Threats identified	Safeguards
Audit related			
Certification of 2017/18 Pooling Capital Receipts	3,000	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work is £3,000 in comparison to the total fee for the audit of £39,132 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.
Certification of 2018/19 Housing benefit subsidy claim	9,000	Self-Interest (because this is a recurring fee)	The level of this recurring fee taken on its own is not considered a significant threat to independence as the fee for this work is £9,000 in comparison to the total fee for the audit of £39,132 and in particular relative to Grant Thornton UK LLP's turnover overall. Further, it is a fixed fee and there is no contingent element to it. These factors all mitigate the perceived self-interest threat to an acceptable level.

These services are consistent with the Council's policy on the allotment of non-audit work to your. All services have been approved by the Audit and Governance None of the services provided are subject to contingent fees.

Action plan

We have identified 3 recommendations for the Council as a result of issues identified during the course of our audit. We have agreed our recommendations with management and we will report on progress on these recommendations during the course of the 2019/20 audit. The matters reported here are limited to those deficiencies that we have identified during the course of our audit and that we have concluded are of sufficient importance to merit being reported to you in accordance with auditing standards.

Assessment	Issue and risk	Recommendations
●	It is a requirement that the carrying value of property, plant and equipment is not materially different from current value, although the Council does revalue a significant proportion of its assets during each year, there is no formal process in place to assess whether for land and buildings not revalued at 31 March 2019, the current value is not materially different from the carrying value.	<p>The Council should document using appropriate data its consideration to demonstrate that land and buildings values in the financial statements are not materially different from the current value at the year end.</p> <p>Management response</p> <p>This has been done for 2018/19 and will completed for future years.</p>
●	Although the council has a day to day bank reconciliation in place there is no structured process which at the year-end fully traces the Cash at Bank figure in the financial statements through to the bank balance on the bank statement that fully investigates and documents reconciling items.	<p>An additional working paper should be prepared and subject to review..</p> <p>Management response</p> <p>Agree this will be completed for future years</p>
●	While no issues impacting the Net Financial Position or Net Expenditure of the council were identified, a number of omissions and inconsistencies were found during the audit, predominantly impacting the notes to the financial statements.	<p>The Council should undertake further review of its processes and procedures to identify and resolve these omissions and inconsistencies during the initial preparation of the accounts.</p> <p>Management response</p> <p>The year-end timetable will factor in additional time to check for omissions and inconsistencies to mitigate there occurrence.</p>
●	Our audit work identified that there is no formal process in place for the authorisation of journals. This is due to the small size of the finance team and the limited number of people able to post journals. No issues were identified in our testing of journals.	<p>The Council should consider implementing procedures to address this issue.</p> <p>Management response</p> <p>The Council is accepting this risk against the additional time/resource required to carry out this check. EDDC is no different to a number authorities in this respect.</p>

Controls

- High – Significant effect on control system
- Medium – Effect on control system
- Low – Best practice

Audit Adjustments

We are required to report all non trivial misstatements to those charged with governance, whether or not the accounts have been adjusted by management.

Impact of adjusted misstatements

All adjusted misstatements are set out in detail below along with the impact on the key statements and the reported net expenditure for the year ending 31 March 2019.

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000
The Debtors and Creditors figures were both overstated by £451k due to an error with the prior year prepayments journal not reversing correctly. There is no net impact on the net assets.		No overall impact	No overall impact
The Cash figure was understated by £158k and the Debtors figure overstated by £158k in relation to items that had been received in bank but treated as waiting to be received. This error therefore fed through to the Cash Flow Statement.		No overall impact	No overall impact
The PPE other land and buildings closing balance (Note 25) for 17/18 along with the closing accumulated depreciation balance was understated by £2,233k in relation to the treatment of the Knowle building. There is no net impact in relation to this item		No overall impact	No overall impact

Audit Adjustments

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

	Detail	Adjusted?
Salary Bandings note	The Council is required to include a note of employees paid in excess of £50,000 in bands of £5,000 in the financial statements. This was omitted from the draft provided for audit.	✓
Financial Statements various	During the course of the audit a number of other minor disclosure amendments were made to the financial statements, due in the main to figures not being updated throughout the statements.	✓
Note 25.5 Revaluations	The PPE revaluations table in this note contained the incorrect figures for other land and buildings, and showed the revaluation change for the year and not the value of the assets that were last valued at the listed dates.	✓
Note 20.3 Pensions	The other movements in liability figure within the Pensions note was incorrectly recorded as 1,104k but should have read £1,004k. The total was however correct, and had no net impact as a result.	✓
Narrative Report	The review of the narrative report identified that a number of details required to be included were omitted from the draft issued for audit.	✓

Audit Adjustments

Misclassification and disclosure changes

The table below provides details of misclassification and disclosure changes identified during the audit which have been made in the final set of financial statements.

	Detail	Adjusted?
Housing Revenue Account	There were a number of errors identified in the Housing Revenue Account,. The surplus/deficit was recorded as (£5,140k) and should have been (£208k). This error arose as these statements had not been updated.	✓
Collection Fund	The total NDR collectable figure in the Collection Fund note was recorded as (£32,968m) and should have read (£36,958m) causing the total income figure to be misstated by £3.99m. This error arose as these statements had not been updated.	✓
Financial Statements various	During the course of the audit a number of other minor disclosure amendments were made to the financial statements, due in the main to figures not being updated throughout the statements.	✓

Audit Adjustments - Unadjusted

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2018/19 audit which have not been made within the final set of financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below:

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Reason for not adjusting
<p>1 Potential impact of the McCloud judgement</p> <p>The legal ruling around age discrimination (McCloud - Court of Appeal) has implications for pension schemes where transitional arrangements on changing benefits have been implemented.</p> <p>Discussion is ongoing in the sector regarding the potential impact of the ruling on the financial statements of Local Government bodies.</p> <p>The Council has requested an estimate from its actuary of the potential impact of the McCloud ruling. The actuary's estimate was of a possible increase in pension liabilities of £1,112k for the Council and £90k in respect of the Council's share of Strata Ltd.'s liability. There is also a corresponding impact on the Council's pension reserve.</p> <p>We have satisfied ourselves that there is not a risk of material error as a result of this issue. We also acknowledge the significant uncertainties relating to the estimation of the impact on the Council's liability.</p>	1,202	(1,202)	1,202	The figures provided by the actuary are an estimate, and not a formal actuarial valuation. Although we are of the view that there is sufficient evidence to indicate that a liability is probable, we are satisfied that the differences are not likely to be material. This issue will be considered as part of the next actuarial valuation exercise in 2019/20.
<p>2 Creditors</p> <p>Our review of creditor balances noted a previously unidentified brought forward balance of £219k. This a historical balance migrated into the Efinancials system.</p>	(219)	219	(219)	The Council is unable to identify the counterparty, but it wishes to undertake further investigation before writing off this balance.

Audit Adjustments - Unadjusted

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2018/19 audit which have not been made within the final set of financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below:

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Reason for not adjusting
<p>3 Strata Ltd - Presentation in the comprehensive income and expenditure statement (CIES).</p> <p>The Council has included transactions with Strata Ltd on a separate line in the CIES, rather than including within the service line headings.</p>	No impact		No impact	The Council has not amended as the current presentation is considered to provide more detailed information for the user.
<p>4 Unrecorded Liabilities</p> <p>Testing identified that the Council had not included expenditure of £168k in respect of an asset under construction incurred in March 2019 in the accounts. This adjustment will increase the carrying value of assets under construction and increase accruals.</p>		No overall impact		The Council considers that this is immaterial to the financial statements and will be adjusted in the current financial year.
Overall impact	£983	£nil	£983	
<p>The impact of the adjustment relating to McCloud would be adjusted through the Movement on Reserves Statement. Adjusting for the creditor balance would increase the Council's general fund balance by £219k.</p>				

Fees

We confirm below our final fees charged for the audit and provision of non-audit services.

Audit Fees

Our Audit Plan included a PSAA published scale fee for 2018/19 of £39,132. Our audit approach, including the risk assessment, continues as the year progresses and fees are reviewed and updated as necessary as our work progresses.

Update to our risk assessment – Additional work in respect of the audit code

The table below sets out the additional work which we have undertaken to complete the audit, along with the impact on the audit fee where possible. These are issues affecting all local government bodies and do not reflect issues arising at the Authority. Please note that these proposed additional fees are estimates based on our best projection of work and will be subject to approval by PSAA in line with the Terms of Appointment.

Additional Audit Fees

Area of work	Timing	Comment	£
Assessing the impact of the McCCloud Ruling	June – July 2019	The Government's transitional arrangements for pensions were ruled discriminatory by the Court of Appeal last December. The Supreme Court refused the Government's application for permission to appeal this ruling. As part of our audit we considered the impact on the financial statement along with any audit reporting requirements. This included consultation with our own internal actuary in their capacity as an auditor expert.	1,500
Pensions – IAS 19	June - July 2019	The Financial Reporting Council has highlighted that the quality of work by audit firms in respect of IAS 19 needs to improve across local government audits. Accordingly, we have increased the level of scope and coverage in respect of IAS 19 this year.	1,500
PPE Valuation – work of experts	June - July 2019	As above, the Financial Reporting Council has highlighted that auditors need to improve the quality of work on PPE Valuations across the sector. We have increased the volume and scope of our audit work to reflect this.	1,500
Other matters	March – October 2019	We encountered a number of other issues which required additional time to resolve, these related to: <ul style="list-style-type: none"> • Delays caused by Council staff availability delaying the start of our interim audit • Additional time required to obtain reconciling populations for grants, debtors, creditors and housing benefits • Bank reconciliation issues • Work required to confirm that property not revalued during the year was not materially misstated, and to resolve errors identified. • Resolution of errors identified from the movement in reserves statement 	3,000

Fees

Total Audit Fees

Audit fee	Actual 2017/18 fee £	Planned 2018/19 fee £	Final 2018/19 fee £
Council Audit	50,821	39,132	39,132
Additional Audit Fees (see above)	-	-	7,500
Total audit fees (excl VAT)	50,821	39,132	46,632

Non Audit Fees

Fees for other services	Fees £
Audit related services:	
• Certification of housing pooling capital receipts	3,000
• Certification of housing benefit subsidy 2018-19	9,000
Total fees for other services	12,000

Draft Audit opinion

We anticipate we will provide the Council with an unmodified audit report

Independent auditor's report to the members of East Devon District Council

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of East Devon District Council (the 'Authority') for the year ended 31 March 2019 which comprise the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, the Balance Sheet, the Cash Flow Statement, the Housing Revenue Account Income and Expenditure Statement, the Statement of the Movement on the Housing Revenue Account, the Collection Fund Statement and notes to the financial statements, including a summary of significant accounting policies. The notes to the financial statements include the Explanatory Notes to the Core Statements, Explanatory Notes to the Housing Revenue Account Statement and Explanatory Notes to the Collection Fund. The financial reporting framework that has been applied in their preparation is applicable law and the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom

2018/19.

In our opinion, the financial statements:

- give a true and fair view of the financial position of the Authority as at 31 March 2019 and of its expenditure and income for the year then ended;
- have been prepared properly in accordance with the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2018/19; and
- have been prepared in accordance with the requirements of the Local Audit and Accountability Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial statements' section of our report. We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Strategic Lead Finance's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Strategic Lead Finance has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Authority's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Strategic Lead Finance is responsible for the other information. The other information comprises the information included in the Statement of Accounts, the Narrative Report and the Annual Governance Statement, other than the financial statements and, our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge of the Authority obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Other information we are required to report on by exception under the Code of Audit Practice Under the Code of Audit Practice published by the National Audit Office on behalf of the Comptroller and Auditor General (the Code of Audit Practice) we are required to consider whether the Annual Governance Statement does not comply with the 'Delivering Good Governance in Local Government: Framework (2016)' published by CIPFA and SOLACE or is misleading or inconsistent with the information of which we are aware from our audit. We are not required to consider whether the Annual Governance Statement addresses all risks and controls or that risks are satisfactorily addressed by internal controls. We have nothing to report in this regard.

Opinion on other matter required by the Code of Audit Practice

In our opinion, based on the work undertaken in the course of the audit of the financial statements and our knowledge of the Authority gained through our work in relation to the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources, the other information published together with the financial statements in the Statement of Accounts, the Narrative Report and the Annual Governance Statement for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which we are required to report by exception

Under the Code of Audit Practice, we are required to report to you if:

- we issue a report in the public interest under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or

Draft Audit opinion

- we make a written recommendation to the Authority under section 24 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
 - we make an application to the court for a declaration that an item of account is contrary to law under Section 28 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or;
 - we issue an advisory notice under Section 29 of the Local Audit and Accountability Act 2014 in the course of, or at the conclusion of the audit; or
 - we make an application for judicial review under Section 31 of the Local Audit and Accountability Act 2014, in the course of, or at the conclusion of the audit.
- We have nothing to report in respect of the above matters.

Responsibilities of the Authority, the Strategic Lead Finance and Those Charged with Governance for the financial statements

As explained more fully in the Statement of Responsibilities set out on page 14, the Authority is required to make arrangements for the proper administration of its financial affairs and to secure that one of its officers has the responsibility for the administration of those affairs. In this authority, that officer is the Strategic Lead Finance. The Strategic Lead Finance is responsible for the preparation of the Statement of Accounts, which includes the financial statements, in accordance with proper practices as set out in the CIPFA/LASAAC code of practice on local authority accounting in the United Kingdom 2018/19, for being satisfied that they give a true and fair view, and for such internal control as the Strategic Lead Finance determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Strategic Lead Finance is responsible for assessing the Authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless there is an intention by government that the services provided by the Authority will no longer be provided.

The Audit and Governance Committee is Those Charged with Governance. Those charged with governance are responsible for overseeing the Authority's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Report on other legal and regulatory requirements - Conclusion on the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

Conclusion

On the basis of our work, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in November 2017, we are satisfied that the Authority put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.

Responsibilities of the Authority

The Authority is responsible for putting in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources, to ensure proper stewardship and governance, and to review regularly the adequacy and effectiveness of these arrangements.

Auditor's responsibilities for the review of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources

We are required under Section 20(1)(c) of the Local Audit and Accountability Act 2014 to be satisfied that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We are not required to consider, nor have we considered, whether all aspects of the Authority's arrangements for securing economy, efficiency and effectiveness in its use of resources are operating effectively.

We have undertaken our review in accordance with the Code of Audit Practice, having regard to the guidance on the specified criterion issued by the Comptroller and Auditor General in November 2017, as to whether in all significant respects the Authority had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people. The Comptroller and Auditor General determined this criterion as that necessary for us to consider under the Code of Audit Practice in satisfying ourselves whether the Authority put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2019.

We planned our work in accordance with the Code of Audit Practice. Based on our risk assessment, we undertook such work as we considered necessary to be satisfied that the Authority has put in place proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

Report on other legal and regulatory requirements - Certificate

We certify that we have completed the audit of the financial statements of the East Devon District Council in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the members of the Authority, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014 and as set out in paragraph 43 of the Statement of Responsibilities of Auditors and Audited Bodies published by Public Sector Audit Appointments Limited. Our audit work has been undertaken so that we might state to the Authority's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Authority and the Authority's members as a body, for our audit work, for this report, or for the opinions we have formed.

Geraldine Daly, Key Audit Partner
for and on behalf of Grant Thornton UK LLP, Local Auditor
Bristol



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Date: 24th October 2019
Direct phone: 01395 517490
Direct email: sdavey@eastdevon.gov.uk
Our ref: SD



Grant Thornton UK LLP
2 Glass Wharf
Bristol
BS2 0EL

Dear Sirs

**East Devon District Council
Financial Statements for the year ended 31 March 2019**

This representation letter is provided in connection with the audit of the financial statements of East Devon District Council for the year ended 31 March 2019 for the purpose of expressing an opinion as to whether the Council financial statements are presented fairly, in all material respects in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 and applicable law.

We confirm that to the best of our knowledge and belief having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial Statements

- i. We have fulfilled our responsibilities for the preparation of the Council's financial statements in accordance with International Financial Reporting Standards and the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom 2018/19 ("the Code"); in particular the financial statements are fairly presented in accordance therewith.
- ii. We have complied with the requirements of all statutory directions affecting the Council and these matters have been appropriately reflected and disclosed in the financial statements.
- iii. The Council has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-

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Download the free East Devon App
to access council services at
eastdevon.gov.uk/app

compliance. There has been no non-compliance with requirements of any regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

- iv. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud.
- v. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable. We are satisfied that the material judgements used in the preparation of the financial statements are soundly based, in accordance with the Code and adequately disclosed in the financial statements. There are no other material judgements that need to be disclosed.
- vi. Except as disclosed in the financial statements:
 - a. there are no unrecorded liabilities, actual or contingent
 - b. none of the assets of the Council has been assigned, pledged or mortgaged
 - c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.
- vii. We confirm that we are satisfied that the actuarial assumptions underlying the valuation of pension scheme assets and liabilities for IAS19 Employee Benefits disclosures are consistent with our knowledge. We confirm that all settlements and curtailments have been identified and properly accounted for. We also confirm that all significant post-employment benefits have been identified and properly accounted for.
- viii. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards and the Code.
- ix. All events subsequent to the date of the financial statements and for which International Financial Reporting Standards and the Code require adjustment or disclosure have been adjusted or disclosed.
- x. We have considered the adjusted misstatements, and misclassification and disclosures changes schedules included in your Audit Findings Report. The Council financial statements have been amended for these misstatements, misclassifications and disclosure changes and are free of material misstatements, including omissions.
- xi. We have considered the unadjusted misstatements schedule included in your Audit Findings Report and attached. We have not adjusted the financial statements for these misstatements brought to our attention as they are immaterial to the results of the Council and its financial position at the year-end. The financial statements are free of material misstatements, including omissions.
- xii. Actual or possible litigation and claims have been accounted for and disclosed in accordance with the requirements of International Financial Reporting Standards.
- xiii. We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.
- xiv. We believe that the Council's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the Council's needs. We

believe that no further disclosures relating to the Council's ability to continue as a going concern need to be made in the financial statements.

Information Provided

- xv We have provided you with:
 - a. access to all information of which we are aware that is relevant to the preparation of the Council financial statements such as records, documentation and other matters;
 - b. additional information that you have requested from us for the purpose of your audit; and
 - c. unrestricted access to persons within the Council from whom you determined it necessary to obtain audit evidence.
- xvi We have communicated to you all deficiencies in internal control of which management is aware.
- xvii All transactions have been recorded in the accounting records and are reflected in the financial statements.
- xviii We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- xix We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Council and involves:
 - a. management;
 - b. employees who have significant roles in internal control; or
 - c. others where the fraud could have a material effect on the financial statements.
- xx We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the financial statements communicated by employees, former employees, analysts, regulators or others.
- xxi We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.
- xxii We have disclosed to you the identity of the Council's related parties and all the related party relationships and transactions of which we are aware.
- xxiii We have disclosed to you all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements.

Annual Governance Statement

- xxiv We are satisfied that the Annual Governance Statement (AGS) fairly reflects the Council's risk assurance and governance framework and we confirm that we are not aware of any significant risks that are not disclosed within the AGS.

Narrative Report

- xxv The disclosures within the Narrative Report fairly reflect our understanding of the Council's financial and operating performance over the period covered by the Council financial statements.

Approval

The approval of this letter of representation was minuted by the Council's Audit and Governance Committee at its meeting on 24 October 2019

Yours faithfully

Signed:

Name Sam Hawkins
Position Chair of the Audit & Governance Committee
Date 24th October 2019

Signed:

Name Simon Davey
Position Strategic Lead Finance (CFO/S151)
Date 24th October 2019

Signed on behalf of the Governing Body

Additional written representations from management or those charged with governance

The general letter of representation includes all written representations that are required to be made by management or those charged with governance for every audit.

In addition to the required representations, other ISAs (UK) require the auditor to request written representations when certain factors or situations are triggered. These ISAs and the representations are included in section 1 below.

The auditor may also determine it is necessary to obtain one or more written representations to support other audit evidence relevant to the financial statements or one or more specific assertions in the financial statements. Section 2 includes some examples of such representations.

1 Representations required by other ISAs where applicable

ISA 540.22 Auditing accounting estimates

The auditor should request specific representations from management and, where appropriate, those charged with governance about whether significant assumptions used in making accounting estimates are reasonable.

ISA 570.16(e) Going concern

Where events or conditions have been identified that may cast significant doubt on the entity's ability to continue as a going concern (irrespective of whether a material uncertainty exists) the auditor should request specific representations from management and, where appropriate, those charged with governance regarding their plans for future actions and the feasibility of these plans.

ISA 570.A20 Going concern

There may be situations where it is appropriate to obtain specific representations beyond those required by ISA 570.16(e) in support of audit evidence obtained regarding management's plans for future actions in relation to its going concern assessment and the feasibility of those plans.

ISA 710.9 Comparative information

The auditor should request specific representations from management about any restatement made to correct a material misstatement in prior period financial statements that affect the comparative information.

2 Other representations

ISA 580.A10 Written representations [Financial Statements]

Where relevant the auditor may want to request other representations about the following:

- whether the selection and application of accounting policies are appropriate;

- whether matters such as the following have been recognised, measured, presented or disclosed in accordance with the applicable financial reporting framework:
 - Plans or intentions that may affect the carrying value or classification of assets and liabilities;
 - Liabilities, both actual and contingent;
 - Title to, or control over, assets, the liens or encumbrances on assets, and assets pledged as collateral;
 - Aspects of laws, regulations and contractual agreements that may affect the financial statements, including non-compliance.

Examples of representations:

Under Financial Statements:

Except as stated in the financial statements:

- a. there are no unrecorded liabilities, actual or contingent
- b. none of the assets of the company has been assigned, pledged or mortgaged
- c. there are no material prior year charges or credits, nor exceptional or non-recurring items requiring separate disclosure.

There were no transactions, arrangements or agreements to provide credit facilities, (including loans, quasi-loans or credit transactions and guarantees to involving directors or officers that should be disclosed in the financial statements under section 412 and 413 of the Companies Act 2006 except as disclosed.

The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance. There has been no non-compliance with requirements of regulatory authorities that could have a material effect on the financial statements in the event of non-compliance.

We have no plans or intentions that may materially alter the carrying value or classification of assets and liabilities reflected in the financial statements.

We have no plans to abandon lines of product or other plans or intentions that will result in any excess or obsolete inventory, and no inventory is stated at an amount in excess of net realisable value.

We have signed sales and service franchise agreements with the manufacturer under the new Block Exemptions regulations. We are not serving the termination period for any current franchised held, nor have we been notified of any impending franchise termination notice from any manufacturer. We anticipate meeting all standards and special arrangements required by the manufacturer.

ISA 580.A11 Written representations [Information Provided to the Auditor]

In addition to the standard written representations required by ISA 580.11 for all audits, the auditor may consider it necessary to request that management provide the following representation:

Under Information Provided:

We have communicated to you all deficiencies in internal control of which we are aware.

ISA 580.A12-A13 Written representations [Specific Assertions]

The auditor may consider it necessary to request that management provide written representations in other areas of the financial statements such as:

- directors' valuations of assets and liabilities, and profit or losses foreseen on long term contract work in progress
- likely outcomes of litigation or uncertain situations
- representations concerning transactions which involve the application of specific areas of PAYE/Nl, VAT or other corporate taxes e.g. casual labour
- any further areas of completeness or judgement
- any other areas where representations are necessary to provide adequate audit evidence.

Audit Adjustments - Unadjusted

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2018/19 audit which have not been made within the final set of financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below:

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Reason for not adjusting
<p>1 Potential impact of the McCloud judgement</p> <p>The legal ruling around age discrimination (McCloud - Court of Appeal) has implications for pension schemes where transitional arrangements on changing benefits have been implemented.</p> <p>Discussion is ongoing in the sector regarding the potential impact of the ruling on the financial statements of Local Government bodies.</p> <p>The Council has requested an estimate from its actuary of the potential impact of the McCloud ruling. The actuary's estimate was of a possible increase in pension liabilities of £1,112k for the Council and £90k in respect of the Council's share of Strata Ltd.'s liability. There is also a corresponding impact on the Council's pension reserve.</p> <p>We have satisfied ourselves that there is not a risk of material error as a result of this issue. We also acknowledge the significant uncertainties relating to the estimation of the impact on the Council's liability.</p>	1,202	(1,202)	1,202	The figures provided by the actuary are an estimate, and not a formal actuarial valuation. Although we are of the view that there is sufficient evidence to indicate that a liability is probable, we are satisfied that the differences are not likely to be material. This issue will be considered as part of the next actuarial valuation exercise in 2019/20.
<p>2 Creditors</p> <p>Our review of creditor balances noted a previously unidentified balance of £219k. This a historical balance migrated into the Efinancials system</p>	(219)	219	(219)	The Council is unable to identify the counterparty and wishes to undertake further investigation before writing off this balance.

Audit Adjustments - Unadjusted

Impact of unadjusted misstatements

The table below provides details of adjustments identified during the 2018/19 audit which have not been made within the final set of financial statements. The Audit and Governance Committee is required to approve management's proposed treatment of all items recorded within the table below:

Detail	Comprehensive Income and Expenditure Statement £'000	Statement of Financial Position £' 000	Impact on total net expenditure £'000	Reason for not adjusting
<p>3 Strata Ltd - Presentation in the comprehensive income and expenditure statement (CIES).</p> <p>The Council has included transactions with Strata Ltd on a separate line in the CIES, rather than including within the service line headings.</p>	No impact		No impact	The Council has not amended as the current presentation is considered to provide more detailed information for the user.
<p>4 Unrecorded Liabilities</p> <p>Testing identified that the Council had not included expenditure of £168k in respect of an asset under construction incurred in March 2019 in the accounts. This adjustment will increase the carrying value of assets under construction and increase accruals by a corresponding amount.</p>		No overall impact		The Council considers that this is immaterial to the financial statements and will be adjusted in the current financial year.
Overall impact	£983	£nil	£983	
<p>The impact of the adjustment relating to McCloud would be adjusted through the Movement on Reserves Statement. Adjusting for the creditor balance would increase the Council's general fund balance by £219k.</p>				



Report to:	Audit and Governance Committee
Date of Meeting:	24 October 2019
Public Document:	Yes
Exemption:	None
Review date for release	None

Subject: **Statement of Accounts 2018/19 including Annual Governance Statement**

Purpose of report: The Council's Statement of Accounts for 2018/19 has now been audited and is attached for presentation to the Audit & Governance Committee for approval.

A report is contained on the Agenda from the Council's external auditors Grant Thornton detailing the work carried out and audit conclusion.

Recommendation: **To adopt the 2018/19 Statement of Accounts**

Reason for recommendation: There is a legal requirement for the Council to approve the Council's Statement of Accounts, the Council has delegated this function to the Audit & Governance Committee

Officer: Simon Davey
Strategic Lead Finance
sdavey@eastdevon.gov.uk

Financial implications: There are no direct financial implication arising from this report.

Legal implications: The legal requirements for a statement of accounts is set out within the report otherwise there is nothing which requires comment.

Equalities impact: Low Impact

Climate change: Low Impact

Risk: Low Risk

Links to background information:

- The Committee were updated on the reason for a delay in the Audit Opinion at their last meeting - [Report to Audit Governance July 2019 - late audit](#)
- [Statements of Account 2018/19](#)
(these could be updated as sign-off by auditors is still outstanding)

Link to Council Plan: Continuing improving to be an outstanding council

1. Approval of 2018/19 Statement of Accounts

- 1.1 A report was presented to the June meeting of the Audit and Governance Committee explaining the delay in the ability for the Committee to approve the 2018/19 Statement of Accounts. The Committee should have adopted the Accounts before the 31st July deadline. Unfortunately the external audit had not been concluded or an opinion issued for members to consider.
- 1.2 The audit is now complete and Grant Thornton's report is contained on the agenda for members' consideration.
- 1.3 The Accounts, which include the Annual Governance Statement, is appended to this report for members' consideration and approval.
- 1.4 Members were presented at their last meeting an assessment of the Council's Going Concern status which is an underlying principle of the Accounts, this position is unchanged from that assessment in that the Council is a going concern.
- 1.5 The year-end financial outturn position for 2018/19 reported to [Cabinet in June 2019](#) has not changed through the preparation and Audit of Accounts.



Report to:	Audit and Governance Committee
Date of Meeting:	24 October 2019
Public Document:	Yes
Exemption:	None
Review date for release	None

Subject: **Internal Audit Plan Progress end September 2019 (2019/20)**

Purpose of report: 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 September 2019.

Recommendation: **Members are asked to note progress made in delivery of the 2019/20 internal audit plan and significant findings since the previous update in July 2019.**

Reason for recommendation: The Committee are required to review the progress of the audit plan.

Officer: Alastair Woodland, Assistant Director, SWAP.

Financial implications: There are no direct financial implications identified.

Legal implications: The legal framework is reflected in the report. While there are no direct legal implications arising, ensuring Key Actions are carried out will reduce risk to the Council which in turn will reduce the chance of failures or challenges occurring.

Equalities impact: Low Impact

Risk: Low Risk

Links to background information: [Approved Internal Audit Plan 2019/20](#) – Audit and Governance Meeting March 2019
[Corporate Health and Safety 2019/20 report](#)

Link to Council Plan: Continuously improving to be an outstanding council.



East Devon District Council

Report of Internal Audit Activity

Plan Progress 2019/20 as at end September 2019

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Contents

The contacts at SWAP in connection with this report are:

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Our audit activity is split between:

- Operational Audit
- Governance Audit
- Key Control Audit
- IT Audit
- Grants
- Other Reviews



Role of Internal Audit

The Internal Audit service for the East Devon District Council is provided by South West Audit Partnership Limited (SWAP). SWAP is a Local Authority controlled Company. SWAP has adopted and works to the Standards of the Institute of Internal Auditors, further guided by interpretation provided by the Public Sector Internal Audit Standards (PSIAS), and also follows the CIPFA Code of Practice for Internal Audit. The Partnership is also guided by the Internal Audit Charter approved by the Audit and Governance Committee at its meeting on 21 March 2019.

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

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

Internal Audit work is largely driven by an Annual Audit Plan. This is approved by the Section 151 Officer, following consultation with the Senior Management Team. This year's Audit Plan was reported to and approved by this Committee at its meeting in March 2019. Audit assignments are undertaken in accordance with this Plan to assess current levels of governance, control and risk.



Outturn to Date:

We rank our recommendations on a scale of 1 to 3, with 1 being a fundamental concern to the services/area being reviewed and 3 being a minor concern that requires management attention.



Internal Audit Work Programme

The schedule provided at **Appendix B** contains a list of all audits as agreed in the Annual Audit Plan 2018/19. It is important that Members are aware of the status of all audits and that this information helps them place reliance on the work of Internal Audit and its ability to complete the plan as agreed.

Each completed assignment includes its respective “assurance opinion” rating together with the number and relative ranking of recommendations that have been raised with management. In such cases, the Committee can take assurance that improvement actions have been agreed with management to address these. The assurance opinion ratings have been determined in accordance with the Internal Audit “Audit Framework Definitions” as detailed on **Appendix A** of this document.

The following table summarised Audits finalised Since the July 2019 update.

Audit Area	Quarter	Status	Opinion
Development Management	Q1	Final	Reasonable
Housing H&S Compliance - Fire	Q1	Final	Reasonable
Corporate Health and Safety	Q2	Final	Partial
Reserves Management	Q2	Final	Reasonable
Impact of Universal Credit	Q2	Final	Reasonable

Partial Assurance Audits (See Appendix C)

As agreed with this Committee where a review has a status of ‘Final’ and has been assessed as ‘Partial’ or ‘No Assurance’, I will provide further detail to inform Members of the key issues identified. There is one Partial Assurance Audit I need to bring to your attention, this being the Corporate Health and Safety Audit. Further details can be found in **Appendix C**.

Outturn to Date:

We rank our recommendations on a scale of 1 to 3, with 1 being a fundamental concern to the services/area being reviewed and 3 being a minor concern that requires management attention.



Internal Audit Work Programme Contd.

Corporate Risks (See Appendix C)

Our audits examine the controls that are in place to manage the risks that are related to the area being audited. We assess the risk at an inherent level i.e. how significant is the risk(s) at a corporate level on a scale of High, Medium or Low. Once we have tested the controls in place, we re-evaluate the risk based on how effective the controls are operating to govern that risk (Residual Risk). Where the controls are found to be ineffective and the inherent and residual risk is assessed as 'High', I will bring this to your attention. These items will remain on this schedule for monitoring by the Committee until the necessary management action is taken and appropriate assurance has been provided that the risks have been mitigated / addressed.

Whilst the Corporate Health & Safety audit was awarded 'Partial Assurance', on the balance of risk corporately it was assessed as a 'medium' risk. Therefore, there are no 'High' corporate risks to bring to your attention through our work.

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The Assistant Director for SWAP reports performance on a regular basis to the SWAP Management and Partnership Boards.



Plan Progress Performance

SWAP now provides the Internal Audit service for 24 public sector bodies. SWAP performance is subject to regular monitoring review by both the Board and the Member Meetings. The respective outturn performance results for East Devon District Council for the 2019/20 (as at 4 October 2019) were as follows:

Performance Target	Target Year end	Average Performance
<p><u>Audit Plan – Percentage Progress</u> Final, Draft and Discussion In progress Not Started</p>	>90%	48% 33% 19%
<p><u>Quality of Audit Work</u> Overall Client Satisfaction <i>(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i></p>	>95%	100%
<p><u>Outcomes from Audit Work</u> Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i></p>	>95%	Reported Year end

We keep our audit plans under regular review so as to ensure that we are auditing the right things at the right time.



Approved Changes to the Audit Plan 2019-20

The audit plan for 2019/20 is detailed in **Appendix B**. Inevitably changes to the plan will be required during the year to reflect changing risks and ensure the audit plan remains relevant to East Devon District Council. Members will note that where necessary any changes to the plan throughout the year will have been subject to agreement with the appropriate Service Manager and the Section 151 Officer.

The following changes have been made to the 2019/20 Audit Plan since it was approved in March 2019:

We have been asked to assist in the data gathering exercise for the calculation of **EDDC Carbon Footprint**. To accommodate the Carbon Footprint review we have reduced the scope of the **Transformation Strategy Review** and **Tree Management Review** to free up time. Through the initial scoping meeting for the Transformational Review and Tree Management Review it was clear that the reduced scope should not impact on our ability to cover the essential risks and provide assurance in those areas.

Impact of Universal Credit – we have been asked to complete a further piece of work on the ‘social’ impact of Universal Credit in addition to the financial aspect. Therefore, there will be two reports issued for the Impact of Universal Credits with a slightly different aspect.



At the conclusion of audit assignment work each review is awarded a “Control Assurance Definition”;



Audit Framework Definitions

Control Assurance Definitions

- Substantial
- Reasonable
- Partial
- None
- Non-Opinion/Advisory

Substantial	▲ ★ ★ ★	I am able to offer substantial assurance as the areas reviewed were found to be adequately controlled. Internal controls are in place and operating effectively and risks against the achievement of objectives are well managed.
Reasonable	▲ ★ ★ ☆	I am able to offer reasonable assurance as most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed, but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
Partial	▲ ★ ☆ ☆	I am able to offer Partial assurance in relation to the areas reviewed and the controls found to be in place. Some key risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.
None	▲ ☆ ☆ ☆	I am not able to offer any assurance. The areas reviewed were found to be inadequately controlled. Risks are not well managed, and systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

Non-Opinion/Advisory – In addition to our opinion-based work we will provide consultancy services. The “advice” offered by Internal Audit in its consultancy role may include risk analysis and evaluation, developing potential solutions to problems and providing controls assurance. Consultancy services from Internal Audit offer management the added benefit of being delivered by people with a good understanding of the overall risk, control and governance concerns and priorities of the organisation.

We keep our audit plans under regular review, so as to ensure we are auditing the right things at the right time. Recommendation are prioritised from 1 to 3 on how important they are to the service/area audited. These are not necessarily how important they are to the organisation at a corporate level.



Audit Framework Definitions

Categorisation of Recommendations

When making recommendations to Management it is important that they know how important the recommendation is to their service. There should be a clear distinction between how we evaluate the risks identified for the service but scored at a corporate level and the priority assigned to the recommendation. No timeframes have been applied to each Priority as implementation will depend on several factors; however, the definitions imply the importance.

- Priority 1: Findings that are fundamental to the integrity of the service’s business processes and require the immediate attention of management.
- Priority 2: Important findings that need to be resolved by management.
- Priority 3: Finding that requires attention.

Definitions of Risk

Risk	Reporting Implications
Low	Issues of a minor nature or best practice where some improvement can be made.
Medium	Issues which should be addressed by management in their areas of responsibility.
High	Issues that we consider need to be brought to the attention of both senior management and the Audit Committee.

Each audit covers key risks. For each audit a risk assessment is undertaken whereby with management risks for the review are assessed at the Corporate inherent level (the risk of exposure with no controls in place) and then once the audit is complete the Auditors assessment of the risk exposure at Corporate level after the control environment has been tested. All assessments are made against the risk appetite agreed by the SWAP Management Board.

Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 - Major 3 - Minor			Comments
						1	2	3	
FINAL									
Special Investigation	Special Investigation 1	1	Final	Advisory	2	0	1	1	Reported July 2019
Special Investigation	Special Investigation 2	1	Final	Advisory	2	0	1	1	Reported July 2019
Operational Audits	Development Management	1	Final	Reasonable	4	0	3	1	
Operational Audit	Corporate - Fire Safety Council Owned Dwellings	1	Final	Reasonable	5	0	3	2	
Operational Audit	Impact of Universal Credit Financial Impact	1	Final	Reasonable	3	0	2	1	
Governance, Fraud and Corruption	Corporate Health and Safety	2	Final	Partial	7	0	4	3	
Governance, Fraud and Corruption	Reserves Management	2	Final	Reasonable	7	0	3	4	
DRAFT									
Key Controls	Debtors	1	Draft						
Governance, Fraud and Corruption	Members Declaration of Interests	2	Draft						
Key Controls	Treasury Management	3	Review						

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 - Major 3 - Minor			Comments
						1	2	3	
IN PROGRESS									
Follow up	Housing Invoice Maintenance	1	In Progress						
Governance, Fraud, Corruption	Commercial Property Investment (Framework)	2	In Progress						
Operational Audit	New: Impact of Universal Credit Social Impact	3	In Progress						
Transformation	Transformation Strategy	3	In Progress						
Key Controls	Housing Benefit	3	In Progress						
Operational Audit	Tree Management	3	In Progress						
Governance, Fraud & Corruption	New: EDDC Carbon Footprint	3	In Progress						
NOT STARTED									
Governance, Fraud, Corruption	Business Continuity	3	Not started						
Governance, Fraud, Corruption	Relocation – Benefits Realisation	4	Not Started						
Governance, Fraud, Corruption	Information Governance (GDPR)	4	Not Started						

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Audit Type	Audit Area	Quarter	Status	Opinion	No of Rec	1 - Major 3 - Minor			Comments
						1	2	3	
Operational Audits	Integrated Asset Maintenance Contract	4	Not Started						

These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Summary of Audit Findings and High Priority Service Finding

The following information provides a brief summary of each audit review finalised since the last Committee update in July 2019. Each audit review is displayed under the relevant audit type, i.e. Operational; Key Control; Governance; Fraud & Corruption; ICT and Special Review. Since the July 2019 update there is one Partial Assurance audit opinion that I need to bring to your attention.

Governance, Fraud and Corruption Audits

The Governance, Fraud and Corruption Audit process focuses primarily on key risks relating to cross cutting areas that are controlled and/or impact at a Corporate rather than Service specific level. It also provides an annual assurance review of areas of the Council that are inherently higher risk. This work will enable SWAP to provide management with assurance that key controls are in place.

Corporate Health and Safety Audit – Partial Assurance

Although we recognise the significant improvements that have been made since the audit in 2017/18, the poor training uptake and areas of non-compliance with the Health and Safety (H&S) policy have resulted in us offering a partial assurance opinion.

A Training Matrix has been rolled out and the Streetscene Health & Safety Officer is working hard to improve the training take up within Streetscene (21 Officers out of 91 had completed 60% or more of the training required). However, the numbers of officers who have completed the training across the Council remains poor (75% of officers had not completed H&S Essential training). Introducing consequences for those who do not attend the training will help ensure that health and safety is seen as a priority and improve safety culture across the Council.

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These are actions that we have identified as being high priority and that we believe should be brought to the attention of the Audit Committee.

Governance, Fraud and Corruption Audits

At the time of review, the register of Risk Assessments updated in August 2019 demonstrated that the majority of Streetscene risk assessments, that have the higher risk activities, have recently been updated but there are five services where none of their risk assessments are up to date, although these are the lower risk areas. In total 23% of risk assessments were of due for review.

A number of officers have recently been trained in First Aid, but the list of the First Aiders needs to be updated on the Intranet to reflect these changes. The Fire Safety Policy also requires updating to include the new arrangements operating since the move to Blackdown House. A Business Change Request is currently with Strata to enable an alert to flash up on all First Aiders/Fire Marshalls screens if there is an incident. This will be an effective way of alerting trained staff to incidents.

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Priority 2 Recommendations – Corporate Health & Safety

No	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action
Corporate Health & safety					
1	The level of training completed across EDDC is low.	Officers inadequately trained on health and safety procedures could lead to harmful practices increasing the risk of harm to themselves and other people.	We recommend that the Service Lead – Environmental Health and Car Parks works with the Health and Safety Team to develop a process to improve the uptake of training. This should include consideration of consequences for those that do not complete their training and heightened awareness of the importance of completion of the training.	Bimonthly reports to SMT identifying (a) those individuals, line managers and Service Leads where training gaps still exist with (b) a clear recommendation to identify how each unmet training need can be met and target timescales for so-doing.	31 December 2019

No	Weaknesses Found	Risk Identified	Recommendation Action	Managers Agreed Action	Agreed Date of Action
2	Some Risk assessments (RA's) are due for review.	Risk assessments are out of date which can lead to new risks not being picked up which could cause potential injury or loss of life to employees	We recommend that the Environmental Health and Car parks Service Lead continues to update SMT with the services that haven't updated their Risk Assessments so that they can follow up with the relevant leads.	The overdue risk assessment for each service will be highlighted in the bimonthly H&S report given to SMT with a recommendation that the risk assessments be reviewed forthwith.	31 October 2019
3	The information in the First Aid section of the Health and Safety policy does not reflect current arrangements.	A slow response from the council in finding a First Aider could result in further injury and possible loss of life.	We recommend that the Environmental Health and Car parks Service Lead up-dates the first aid policy in the Corporate Health and Safety policy. This will include: <ul style="list-style-type: none"> • Changing reference from The Knowle to Blackdown House, • List of first aiders on the Intranet • Developing a checklist for First Aid boxes and keeping in each box 	The First Aid policy and procedure will be reviewed and updated within three months. The list of first aiders will be updated on the intranet immediately by the Principal EHO. First aiders will be integrated into the communications network that will be developed by the Principal EHO to deal with bomb and other threat issues so that CSC will be able to alert all first aiders in the building of an emergency requiring their assistance immediately.	31 December 2019
4	The Health and Safety Plan has not been finalised.	Health and Safety policies that are not correctly followed could put officers in potentially harmful situations	We recommend that the Principal Environmental Health Officer completes the health and safety plan and that this is used to monitor the work being undertaken with Health and Safety.	The Health and Safety Plan will be developed over the next 6 months and reported to SMT. The plan will become part of the regular bimonthly report to SMT.	31 March 2020



Report to: **Audit and Governance Committee**

Date of Meeting: 24 October 2019

Public Document: Yes

Exemption: None

Subject: **Partnership Review 2018/19**

Purpose of report: Partnership information for the 2018/19 financial year until March 2019 is supplied to allow the Audit and Governance Committee to monitor the status of our partnerships. This follows the year end review of partnerships by responsible officers for 2018/19.

That the committee reviews the Partnership policy that has been updated as part of the cycle of policy revision.

Recommendation:

- 1. That the Audit and Governance Committee considers the current status of partnerships until March 2018.**
- 2. That the Audit and Governance Committee agrees the adoption of the reviewed Partnership policy**

Reason for recommendation:

To ensure that the Partnership Management Policy and Guidance is being followed and all partnership are being monitored.

To ensure that the Partnership Policy is proportionate and appropriate to the council's needs and that the current partnerships meet the required criteria.

Officer:

Joanne Avery, Management Information Officer

javery@eastdevon.gov.uk

ext 2332

Financial implications:

There are no direct financial implications.

Legal implications:

There are no direct legal implications

Equalities impact:

Low Impact

Risk:

Low Risk

Failure to assess, monitor and review our partnerships could impact negatively (i.e. financial, reputational, operationally) on the council.

Links to background information:

- [Appendix A – Year End Partnership Review 2018/19](#)
- [Appendix B – Partnership policy](#)

Link to Council Plan: Living, working, enjoying and outstanding Council

Report in full

1. The EDDC’s Partnership Policy requires all partnerships identified by the council to be reviewed annually. There are currently 12 active partnerships as defined by our policy which states that EDDC uses the following as the definition of a partnership: “An agreement between two or more independent bodies to work collectively to achieve an objective.” Also a partnership must reflect the following criteria:
 - critical to the delivery of the Council’s corporate priorities
 - strategic in nature
 - require significant resource input from the Council
 - have constitution and governance arrangements in place
 - have multi-agency membership
2. For this year end review for 2018/19 all lead officers involved with a partnership were asked to assess the overall partnership, reviewing budget issues, achievements, forward plans and the ongoing benefit of continuing engagement with the partnership.
3. There is one partnership that is now inactive, the Axminster Town Group. Multiple delivery opportunities are underway or planned for Axminster. However the Future Highstreets Fund bid was unsuccessful but with the prospect of re application. Early explorations of development project opportunities may lead to future partnership activity. This will be removed from the Partnership list for 2019/20.
4. The partnerships are active and met at least three times annually, some more often. There are no major current budget issues with any of the partnerships although most receive some funding from EDDC. It is recommended that our involvement with each of the partnerships continues with benefits of continued engagement with each being outlined below.

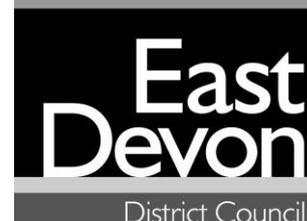
Partnership	Active or inactive partnership	Benefit of continued engagement
Shared ICT service with Exeter City and Teignbridge Councils (Strata)	Active	Council Plan Outstanding Council: efficiencies - both financial, time saving and service resilience
South West Audit Partnership (SWAP)	Active	Council Plan Outstanding Council: efficiencies - both financial, time saving and service resilience
Exeter Science Park (Exeter Science Park Company Ltd – ESPL)	Active	Key objective of the Council is delivery of a thriving, competitive local economy
Exmouth Queen’s Drive Delivery Group	Active	Delivery of contemporary additions to the seafront leisure and visitor attractions to enhance

Partnership	Active or inactive partnership	Benefit of continued engagement
		local economy, social value and wider town reputation. Process of transition underway toward creating a Delivery Group to focus on completing Phase 3 of Queen's Drive redevelopment.
Greater Exeter Growth and Development Board	Active	Effective partnership working at a sub-regional level. Delivery of EDDC corporate objectives.
Exe Estuary Partnership	Active	To support the conservation and management of an internationally site for both wildlife and to educate and inform its users.
Leisure East Devon	Active	The Council maintains an oversight and is able to influence the work of our leisure partner through quarterly liaison meetings and regular interaction on joint projects.
Devon Rural Housing Partnership	Active	To help ensure that good quality rural affordable housing for local people continues to be delivered in an attempt to meet the need.
DCHOP (Devon & Cornwall Housing Options Partnership)	Active	<ul style="list-style-type: none"> - sharing of good practice - opportunity to discuss issues and solve problems with other LA's - shared training (and cost benefits) - joint working opportunities, including joint funding bids - consistent and supportive approach to challenges such as new government legislation, funding cuts etc
Blackdown Hills Area of Outstanding Natural Beauty (AONB)	Active	<ul style="list-style-type: none"> • Proven partnership delivering AONB Management Plan and Duty of Regard for EDDC under Sec 85 CROW Act 2000 • Significant multiplier of EDDC's contribution

Partnership	Active or inactive partnership	Benefit of continued engagement
		<ul style="list-style-type: none"> • Continuation of partnership working with key public and private sector partners. • Ability to access additional funding for local project
East Devon Area of Outstanding Natural Beauty (AONB)	Active	<p>Proven partnership delivering AONB Management Plan and Duty of Regard for EDDC under Sec 85 CROW Act 2000</p> <p>Significant leverage on EDDC funding</p> <p>Strong cross-sector and community engagement and support</p> <p>Key partnership targeting rural economy, farming and forestry</p> <p>Policy development benefits eg LCA and bats</p> <p>Ambassador for EDDC/DCC</p>
East and Mid Devon Community Safety Partnership	Active	It is a statutory requirement but it does demonstrate the added value of partnership working.

5. A report showing the partnerships detail appears in [Appendix A](#).
6. The Partnership policy has been reviewed by the Deputy Chief Executive and the Management Information Officer. The main points of the policy were agreed to be still relevant with no major changes being made.
7. A full copy of the Partnership Policy appears in [Appendix B](#).

Report to:	Audit and Governance Committee
Date of Meeting:	24 October 2019
Public Document:	Yes
Exemption:	None



Subject:	Expenditure on consultants and agency staff 2018/19
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 2018/19.
Recommendation:	To note the details of expenditure on consultants and agency staff in 2018/19.
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:	The financial implications are included within the body of the report
Legal implications:	There are no legal comments in relation to this report
Equalities impact:	Low Impact
Risk:	Low Risk
Links to background information:	
Link to Council Plan:	Continuously improving to be an 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 2018/19), and less than £10,000 (Appendix B 2018/19). 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 over £10,000 also have the reason for the external consultation.

1.3 Summary of expenditure is in the following table:

Consultants 2018/19	Capital £	Revenue £	Total £
Total Over £10,000	353,101	324,102	677,203
Total Under £10,000	59,241	228,670	287,911
Grand Total	412,342	552,772	965,114

Comparison:

Consultants 2017/18	Capital £	Revenue £	Total £
Total Over £10,000	433,004	538,462	971,466
Total Under £10,000	33,434	183,367	216,802
Grand Total	466,438	721,830	1,188,268

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 £
2018/19	568,199
2017/18	461,645

Consultants 2018/19 more than £10,000 by Supplier					Capital £	Revenue £	Statutory? Y/N	Appendix A External Funding?
Company	Cost Centre	Service	Officer	Reason				
ARCADIS LLP	83907	Whimble Flood Alleviation	Dave Turner	Whimble Flood alleviation scheme - design and build contract support	30,477.95		N	N
ASHFORDS SOLICITORS LLP	43207	Enterprise Zone	Naomi Harnett	Enterprise Zone Consultancy Service, Long Lane Enhancement Project		10,504.50	N	Y
CAPITA BUSINESS SERVICES LTD	21401	Hsq Ben Section	Libby Jarrett	Software for modelling banded scheme. End of year System Support in case of system failure. Weekend and evening cover during system year end		12,618.40	N	N
CAPITA BUSINESS SERVICES LTD	42015	Cncl Tax Liab And Recovery	Libby Jarrett	Capita End Of Year Support - Council Tax		4,135.40	N	N
CAPITA BUSINESS SERVICES LTD	42018	Nndr	Libby Jarrett	Capita End Of Year Support - Nndr. Software Costs For Business Rates Retail Disc		5,029.20	N	N
CAPITA BUSINESS SERVICES LTD	61001	Hra Supervision And Management	Amy Gilbert-Jeans	Service-E.Devon Hra Bp User Group Membership Renewal		7,200.00	N	N
CAPITA BUSINESS SERVICES LTD	61011	Housing Needs & Strategy	Andrew Mitchell	Service-Remote Consultancy 23/10/18 08/11/18		1,462.50	N	N
DATATANK LIMITED	21404	Corporate Fraud And Compliance	Libby Jarrett	Spd Rolling Review Batch, Review 500 Tenancy Records		9,902.15	N	N
DATATANK LIMITED	42015	Cncl Tax Liab And Recovery	Libby Jarrett	Spd Rolling Review Batch		2,701.80	N	Y
Fiona Fyfe Associates Ltd	43411	Planning Policy	Matt Dickins	Commissioning of a Landscape Character Assessment Update report.		16,750.00	N	Part
HOMEMAKER (South West)	21401	Hsq Ben Section	Libby Jarrett	Provision Of Money Advice Services (Benefits)		16,000.00	N	Y
HOUSTON ECONOMIC CONSULTING LTD	43411	Planning Policy	Matt Dickins	Commissioning of a Community Infrastructure Levy (CIL) and a Cranbrook economic viability assessment report.		31,216.00	N	N
HYAS ASSOCIATES LTD	43401	Development Management	Chris Rose	Consultants (HYAS) appointed to carry out independent work on the Community Infrastructure Levy And Cranbrook Viability Assessment.		41,704.12	Y	N
INTELLIGENT PLANS & EXAMINATIONS LTD	43415	Neighbourhood Planning	Ed Freeman	Membury Neighbourhood Plan Examination Report		34,210.85	Y	Y
JAMES ANDREWS RECRUITMENT SOLUTIONS LTD	61012	Hsq Asset & Property Team	John Taylor	Agency Fees		26,660.00	N	N
Lambert Smith Hampton	43207	Enterprise Zone	Naomi Harnett	Cranbrook Town Centre		16,006.80	N	Y
Lambert Smith Hampton	50006	Asset Management Plan	Tim Child	Valuation Report to inform negotiations with adjoining land owner		4,150.00	N	N
Lambert Smith Hampton	55222	Commercial Invest Framework	Colin Whitehead	Professional Advice relating to Ocean Building, Exmouth		4,150.00	N	N
Lambert Smith Hampton	83201	Queens Drive Leisure Area Infr	Alison Hayward	Service-Valuation Advice For Queen'S Drive Exmouth	7,750.00		N	N
LDA DESIGN CONSULTING LLP	43203	New Growth Point Delivery Team	Andrew Wood	Gesp Professional Services		9,748.50	N	N
LDA DESIGN CONSULTING LLP	43207	Enterprise Zone	Naomi Harnett	Exeter Science Park - Masterplan Work		19,078.02	N	Y
MARINE MANAGEMENT ORGANISATION	08006	Seaton Beach Management Plan	Dave Turner	Service-Mmo Advice - Sampling Axmouth Harbour		188.00	N	N
MARINE MANAGEMENT ORGANISATION	83420	Sidmouth & East Bmp	Dave Turner	Sidmouth Beach Management Plan and EIA Fees	9,317.50		N	N
MARINE MANAGEMENT ORGANISATION	83424	Seaton Bm Scheme Outline	Dave Turner	Seaton Cliff EIA Screening and Axe Dredge Disposal License	10,602.50		N	N
Plymouth City Council	43401	Development Management	Chris Rose	Viability Review by external consultants on 4 separate unrelated sites the subject of planning applications - Land At Chard Road, Axminster, Sidbury, Exeter Science Park		17,105.00	Y	Y
ROYAL HASKONING DHV	83420	Sidmouth & East Bmp	Dave Turner	Sidmouth Beach Management Scheme OBC	94,014.79		N	N
ROYAL HASKONING DHV	83424	Seaton Bm Scheme Outline	Dave Turner	Seaton Outline Business Case	31,635.80		N	N
RUTH WORSLEY	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Legacy To Landscape - project delivery contract - additional capacity required beyond team		10,335.92	N	Y
RUTH WORSLEY	36070	Defra Projects & Devlpt Aonb	Chris Woodruff	Development Of Wild Roots Hlf Bid - additional knowledge and capacity required		1,000.00	N	Y
SOUTH WEST GEOTECHNICAL LTD	08006	Coast Protection	Dave Turner	Axmouth Trial Pits And PSD		1,620.00	N	N
SOUTH WEST GEOTECHNICAL LTD	83420	Sidmouth & East Bmp	Dave Turner	Ground Investigation Sidmouth Beach to inform BMP structure design	15,590.00		N	N
Stephen J Pratten	83502	Hq Relocation Project	Richard Cohen	Relocation Project - Management Services	91,226.25		N	N
Wessex Community Assets	18040	Community Led Housing Res Fund	Andrew Mitchell	Wcft Enabling Charge		15,625.00	N	N
WSP UK LTD	43401	Development Management	Chris Rose	Appointment of consultants to look at land stability issues and provide a Geotechnical And Structural Appraisal in relation to a planning application		5,000.00	Y	N
WSP UK LTD	83200	Mamhead Slipway	Alison Hayward	Service-May Fees -Mamhead Slipway	29,725.00		N	N
WSP UK LTD	83201	Queens Drive Leisure Area Infr	Alison Hayward	Service-Queen'S Drive Future Site Phase Input	30,323.08		N	N
WSP UK LTD	83905	Feniton Flood Alleviation Work	Dave Turner	Completion of Form Approvals for UTX including attendance of meetings with Network Rail	2,437.93		N	N

353,101 324,102

Consultants 2018/19 Less than £10,000 by Supplier								Appendix B
Company	Cost Centre	Service	Officer	Reason	Capital £	Revenue £	Statutory? Y/N	External Funding? Y/N
1st Line Defence Ltd	83201	Queens Drive Leisure Area Infr	Alison Hayward	Road and car park site investigation	580.00		N	N
ACOUSTIC ASSOCIATES SOUTH WEST LTD	33050	Enviro Protection Team	Janet Wallace	Specialist noise consultant for Planning case		983.25	Y	N
ADROIT ECONOMICS	43411	Planning Policy	Matt Dickins	Commissioning of a Digital Connectivity study to support the production of the Greater Exeter strategic Plan (GESP).		9730.33	N	Part
ADVANCED ARBORICULTURE LTD	43203	New Growth Point Delivery Team	Andrew Wood	Tree Survey Clyst Valley Trail		1200.00	N	N
ADVANCED BUSINESS SOLUTIONS	42020	Sundry Debt Team	Libby Jarrett	System Training		2703.46	N	N
AECOM LIMITED	83502	Hq Relocation Project	Richard Cohen	Aecom BREEAM Assessor Consultancy	2476.00		N	N
AGB ENVIRONMENTAL LTD	43208	Habitat Regulations Control	Neil Harris	Pebbled Heaths Car Park Strategy		9188.30	Y	Y
ANDREW HOPKINS CONSULTING LTD	50018	Exm Reg - Queen'S Drive	Alison Hayward	Event Management Services		3888.00	N	N
ARCADIS LLP	83907	Whimble Flood Alleviation	Dave Turner	Whimble Flood alleviation scheme - design and build contract support	5564.79		N	N
BELBURY PLANTCARE	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Tutor Orchard Pruning Course - additional knowledge and capacity required		150.00	Y	Y
Bevan Brittan	55222	Commercial Invest Framework	Colin Whitehead	Legal advisory services for potential investment		4905.00	N	Y
BISHOPSGATE CONTRACTING SOLUTIONS LTD	83502	Hq Relocation Project	Richard Cohen	FM Consultancy - Project & Facilities Manager	6025.25		N	N
BLACKDOWN ENVIROMENTAL CONSULTING LTD	83905	Feniton Flood Alleviation Work	Dave Turner	Removal of reptile fencing - Feniton flood alleviation scheme	485.00		N	N
BT Surveyors Ltd	43401	Development Management	Chris Rose	Bt surveyors Ltd - Cranbrook Works required in relation to the preparation of the Cranbrook DPD		3000.00	N	Y
BUREAU VERITAS UK LIMITED	33050	Enviro Protection Team	Janet Wallace	Statutory AQ report		1800.00	Y	Y
C SANSOM LTD	33050	Enviro Protection Team	Janet Wallace	Installation of air quality monitoring equipment		1331.00	Y	Y
CABINET OFFICE	21404	Corporate Fraud And Compliance	Libby Jarrett	National Fraud Initiative (NFI) exercise		2300.00	Y	N
CARADOC DOY	36075	E Devon Great Trees Project	Simon Bates	Horticultural Heritage Advice For Great Trees		1000.00	N	Y
Cloud 9 Technologies Limited	35001	Refuse Collection & Recycling	Gareth Bourton	Software development for custom Alexa recycling skill		4250.00	Y	N
COLMER ECOLOGY LIMITED	83201	Queens Drive Leisure Area Infr	Alison Hayward	Bat Tree Roost Assessment And Breeding Bird H	590.20		N	N
COMMUNITY BROADBAND NETWORK LTD	43411	Planning Policy	Matt Dickins	Commissioning of a Digital Exchange / Transformational Infrastructure study to support the production of the Greater Exeter strategic Plan (GESP).		5850.00	N	Part
CORNERSTONE BARRISTERS	43203	New Growth Point Delivery Team	Andrew Wood	South East Devon Habitat Regulations Partners		3000.00	Y	N
CRAFTS COUNCIL	39325	Audience Dev Proj - Arts Cncl	Anna Aroussi	Technicians Costs For De-Install		494.78	N	Y
CYRRUS LIMITED	43207	Enterprise Zone	Naomi Harnett	Exeter Airport Consultancy Service		225.50	N	Y
Dalton-Aram Planning Limited	43401	Development Management	Chris Rose	Dalton-Aram Planning Limited - payment of costs against a plannign decision by the Council		4364.00	Y	N
DAVID WILKINS	36063	Biodiversity Initiatives Aonb	Chris Woodruff	Bat Roost Plans - additional knowledge and capacity required		512.70	N	Y
Devon Communities Together	61011	Housing Needs & Strategy	Andrew Mitchell	Devon Rural Housing Partnership		7500.00	N	N
DEVON COUNTY COUNCIL	28900	S106 Receipts	Chris Rose	13/2486/Ful Education - S106 Payment to DCC		4769.00	Y	Y
DEVON COUNTY COUNCIL	61010	Hsg Landlord Services	Sue Bewes	Mediation Consultancy		1001.48	N	N
DEVON COUNTY COUNCIL	83201	Queens Drive Leisure Area Infr	Alison Hayward	Road and car park site investigation	740.00		N	N
Devon Freewheelers	23010	La Business Growth Incentive	Alison Hayward	Medical Cover For Gate To Plate Event 18/7/18		403.00	N	N
DEVON WILDLIFE TRUST	36052	Rural Development	Chris Woodruff	Facilitation Services In March For Edfg - additional knowledge and capacity required		2511.13	N	Y
DEVON WILDLIFE TRUST	36070	Defra Projects & Devlpt Aonb	Chris Woodruff	Habitat Mapping As Per Agreed Specification. - additional knowledge and capacity required		4443.00	N	Y
DEVON WILDLIFE TRUST	43401	Development Management	Chris Rose	Eddc/Devon Biodiversity Records Centre Service Level Agreement 2018 - 2019 to access environmental information		1250.00	N	N
DEVON WILDLIFE TRUST	43411	Planning Policy	Matt Dickins	Payment of subscription to the East Devon Biodiversity Records Centre (presumably via Devon Wildlife Trust) for a Service Level Agreement to provide support for the year 2018 – 2019.		1250.00	N	N
EMMA HERROD	36052	Rural Development	Chris Woodruff	Co-Ordination Of Edfg For March 2018 - additional knowledge and capacity required		2022.93	N	Y
EMMA HERROD	36070	Defra Projects & Devlpt Aonb	Chris Woodruff	Co-Ordination Of Farm Events For Aonb. - additional knowledge and capacity required		290.00	N	Y
EMMA HERROD	36072	Princes Trust Project	Pete Youngman	Co-Ordination Of Princes Trust Work March - additional knowledge and capacity required		784.55	N	Y
ENCOMPASS ECOLOGY LTD	43401	Development Management	Chris Rose	Provision Of Ecological Consultation Services in relation to a planning application		270.00	Y	N
ENVIRONMENTAL SERVICES	83502	Hq Relocation Project	Richard Cohen	ETH - Acoustic Reverberation Analysis And Report	580.00		N	N
Exmouth Indoor Storage Ltd	83201	Queens Drive Leisure Area Infr	Alison Hayward	Storage equipment from Queen's Drive Space	750.00		N	N
EXOVA ENVIRONMENTAL UK LIMITED	83201	Queens Drive Leisure Area Infr	Alison Hayward	Road and car park site investigation	1500.00		N	N
FARMING & WILDLIFE ADVISORY GROUP	36052	Rural Development	Chris Woodruff	Facilitation Services In March For Edfg - additional knowledge and capacity required		7194.16	N	Y
FOOTPRINT ECOLOGY LTD	43411	Planning Policy	Ed Freeman	Cranbrook Hra Work		2500.00	N	N

Fresh Ground Films	36075	E Devon Great Trees Project	Simon Bates	Production Of Film For Great Trees In The Clyst Valley		1000.00	N	Y
GEORGE GREENSHIELDS	36042	Nature Reserves	James Chubb	Second Phase Of Higher Tier Completion		1430.00	N	N
Golder Associates Uk Ltd	43401	Development Management	Chris Rose	Cranbrook Update Drainage Strategy - work by consultants on the Cranbrook DPD		2950.00	Y	N
HALCROW GROUP LIMITED	08006	Seaton Beach Management Plan	Dave Turner	Seaton Beach Management Plan		3542.68	N	N
HANKINSON DUCKETT ASSOCIATES LTD	43401	Development Management	Chris Rose	Cranbrook DPD Ls - Hda Work		3762.50	Y	N
HEM DES LLP	83201	Queens Drive Leisure Area Infr	Alison Hayward	Contractor costs road and car park	8633.00		N	N
IAgSa	36070	Defra Projects & Devlpt Aonb	Chris Woodruff	Mind Your Own Business Workshop, Colyton - additional knowledge and capacity required		749.40	N	Y
IAN HARRISON CONSULTANCY	83200	Mamhead Slipway	Alison Hayward	Ian Harrison Project Management- Mamhead Slip	599.75		N	N
IAN HOWICK AND PARTNERS LTD	83905	Feniton Flood Alleviation Work	Dave Turner	Feniton Flood Scheme - Document Transfer and Handover Notes	3640.96		N	N
IAN HOWICK AND PARTNERS LTD	83905	Feniton Flood Alleviation Work	Dave Turner	Feniton Flood Scheme - Document Transfer and Handover Notes	1523.00		N	N
ICAM ARCHIVE SYSTEMS LTD	36040	Aonb Legacy To Landscape Proj	Chris Woodruff	Scanning Maps At Antony House Archive For Leg - additional knowledge and capacity required		1215.00	N	Y
IIP Operations Community Interest Company	57221	Human Resources	Karen Simpkin	Investors In People		1500.00	N	N
INDICATOR LTD	57221	Human Resources	Karen Simpkin	Tips & Advice Safe Employment Docs - Inv 2371		149.00	N	N
John Grimes Partnership Ltd	03001	Beaches Foreshores	Andrew Hancock	P012848 Post rockfall inspection and reporting to evaluate further risk at River Sid. Inspection and reporting of The Pinnacle, Budleigh Salterton to evaluate risk to beach users. Other geotechnical advice regarding EDDC owned cliffs.		2860.00	N	N
John Grimes Partnership Ltd	08001	Coast Protection	Dave Turner	P011077- Design of cliff stabilisation infrastructure and material catch fence		712.50	N	N
Jon England	39321	Thelma Hulbert Gallery	Charles Plowden	P013560-Service-Hanging Art Auction And Thg Open 2018		815.20	N	N
Jon England	39325	Audience Dev Proj - Arts Cncl	Anna Aroussi	P013559-Service-De-Installing A Curious Turn		490.76	N	Y
Julian Brown Consultancy Limited	83201	Queens Drive Leisure Area Infr	Alison Hayward	Ecology surveys and implementation	3911.00		N	N
KNIGHT KAVANAGH & PAGE LTD	43411	Planning Policy	Matt Dickins	Commissioning of a Regional Sports Hub Concept and Feasibility study to support the production of the Greater Exeter strategic Plan (GESP).		5940.00	N	Part
LAND USE CONSULTANTS LTD	43401	Development Management	Chris Rose	P015879-Service-Qa Support For Sustainability Assessment Of Cranbrook Plan Publication version		827.50	Y	N
LAVAT CONSULTING LTD t/a PSTAX	50005	Multi Serv Acty Annual	Simon Davey	Ps03042-Service-Vat Advice - Waste & Recycling		720.00	Y	Y
LAVAT CONSULTING LTD t/a PSTAX	58211	Accountancy Section	Simon Davey	P012559-Service-2018/2019 Tax Club		4130.00	N	N
LAVAT CONSULTING LTD t/a PSTAX	83201	Queens Drive Leisure Area Infr	Alison Hayward	P013717-Service-Queens Drive Vat Advice	1350.00		N	N
LINK ASSET SERVICES	58211	Accountancy Section	Simon Davey	Link Investment Benchmarking Service		2085.00	Y	N
LINK ASSET SERVICES	61001	Hra Supervision And Management	Amy Gilbert-Jeans	P015148-Service-Link Treasury Services Year 2 £8,100 X 1/2 Ye		6400.00	N	N
Malcolm Robertson	39321	Thelma Hulbert Gallery	Charles Plowden	P015427-Service-Technical Support For Present Makers		409.75	N	N
Malcolm Robertson	39325	Audience Dev Proj - Arts Cncl	Anna Aroussi	P013488-Service-Tech Support For A Curious Turn		509.60	N	Y
MARINE MANAGEMENT ORGANISATION	83424	Seaton Bm Scheme Outline	Dave Turner	Environmentnal Impact Assessment Screening Seaton BMP outline business case	943.00		N	N
Miss S Foque	43401	Development Management	Chris Rose	Np01091-Service-Green Infrastructure Review - Sarah Foque - landscape Cosultancy advise on planning applictaion		3400.00	N	N
MR GAVIN COLLETT	43401	Development Management	Chris Rose	Gavin Collett Fees Refund for planning application		3600.00	Y	N
MR HUGH FLANAGAN	43401	Development Management	Chris Rose	Np01983-Service-Professional Fees Of Mr Hugh Flanagan - Legal Advice in relation to a planning application		10000.00	Y	N
MR JUAN LOPEZ	43401	Development Management	Chris Rose	Np01979-Service-Professional Legal Fees Of Mr. Juan Lopez - in relation to a planning application		450.00	Y	N
NaCSBA (National Custom & Self Build Assoc)	43411	Planning Policy	Matt Dickins	Payment of subscription for membership of the National Custom and Self-Build Association for the year 2018 – 2019.		1119.50	N	N
NATIONAL LABORATORY SERVICE (NLS)	08006	Seaton Beach Management Plan	Dave Turner	Analysis of sediment sample at Axmouth Harbour - Seaton BMP		1049.60	N	N
Network Rail Ltd	83905	Feniton Flood Alleviation Work	Dave Turner	Feniton Basic Services Agreement in relation to planned UTX for flood alleviation scheme	6950.42		N	Y
Northern Housing Consortium Ltd	61010	Hsg Landlord Services	Sue Bewes	Fees		1085.00	N	N
P L PHIPPS T/A PRESENTATIONS UNLIMITED	36020	Aonb Team	Chris Woodruff	P012534-Service-Aonb Awareness Survey - additional knowledge and capacity required		0.00	N	Y
P L PHIPPS T/A PRESENTATIONS UNLIMITED	36070	Defra Projects & Devlpt Aonb	Chris Woodruff	P012534-Service-Aonb Awareness Survey - additional knowledge and capacity required		2525.00	N	Y
PHILIPPE PLANEL	36071	Heritage Iniatives Aonb	Chris Woodruff	P012011-Service-Organise And Deliver 2018 Heritage Conference - additional knowledge and capacity required		1050.00	N	Y
PLYMOUTH VETERINARY GROUP	33050	Enviro Protection Team	Janet Wallace	professional witness for court case		2758.00	Y	Y
PROJECT COSMIC	36058	Dog Project Officer	Neil Harris	Devon Loves Dogs - Website Gallery		725.00	Y	Y
PROJECT COSMIC	36070	Defra Projects & Devlpt Aonb	Chris Woodruff	P012534-Service-Aonb Awareness Survey - additional knowledge and capacity required		3130.00	N	Y
PROJECT COSMIC	36075	E Devon Great Trees Project	Simon Bates	Website Design For Great Trees In Clyst Valley		1490.00	N	Y

PROJECT COSMIC	43207	Enterprise Zone	Naomi Harnett	Development of external website for Enterprise Zone		630.00	N	Y
PROJECT COSMIC	43208	Habitat Regulations Control	Neil Harris	Annual Hosting Of Website, Exewildliferefuge.		150.00	Y	Y
PROJECT COSMIC	50018	Exm Reg - Queen'S Drive	Alison Hayward	P016445-Service-QDS Website Training		300.00	N	N
PROJECT COSMIC	83201	Queens Drive Leisure Area Infr	Alison Hayward	P013207-Service-QDS Exmouth Website	2605.00		N	N
REED BUSINESS INFORMATION	57221	Human Resources	Karen Simpkin	P014063-Service-X-Perf Hr Core Legal Advice		3924.00	N	N
Robert Wolton	36075	E Devon Great Trees Project	Simon Bates	Great Trees Project: Hedge Woodfuel Training		700.00	N	Y
ROSE RESEARCH AND CONSULTING LTD	36052	Rural Development	Chris Woodruff	Training Event - Great Trees in the Clyst Valley		200.00	N	Y
ROYAL TOWN PLANNING INSTITUTE	43411	Planning Policy	Ed Freeman	Service-Rtpi Design Training For Planning Officer		82.60	N	N
SARAH BUTCHER	36075	E Devon Great Trees Project	Simon Bates	Training Event - Great Trees in the Clyst Valley		125.00	N	Y
SAVILLS (L&P)	83502	Hq Relocation Project	Richard Cohen	P013593- Savills consultancy agreeng indexation in principal with PegasusLife	1768.75		N	N
SEDDONS ESTATE AGENTS	61011	Housing Needs & Strategy	Andrew Mitchell	P015767-Service-Estate Agents Fee For Disposal Of Luppitt Gar		1347.50	N	N
SHAW PEST SERVICES	33509	Pest Control Serv	Janet Wallace	contractor cover for pest treatments between staffing appointments		9800.00	N	Y
SIDMOUTH TOWN COUNCIL	43401	Development Management	Chris Rose	Np02061-Service-Hire Of Sidmouth Town Council Chamber 29 Jan - in relation to a planning appeal		50.00	Y	N
SIMON BASTONE ASSOCIATES LTD	44001	Build Control Fee Earning	Paul Seager	16/B0628 Building Regulations Structural Engineers Checking Fees - No cost to EDDC as cost neutral BC Budget		787.50	Y	N
SIMON BASTONE ASSOCIATES LTD	44005	Build Control Non Fee Earning	Paul Seager	1-2 Sowton Village Exeter Building Act s78 Emergency consultancy on Dangerous structure - cost recoverable.		568.50	Y	N
SIMON PARDOE	36020	Aonb Team	Chris Woodruff	P013148-Service-Recreational Counter Dta Collection And Download - additional knowledge and capacity required		871.70	N	Y
SNAP SURVEYS LIMITED	35001	Refuse Collection & Recycling	Gareth Bourton	Np01920-Service-Cardboard Recycling Trial 50% Commissioning		590.00	Y	N
SOUTH WEST COUNCILS	57221	Human Resources	Karen Simpkin	P016078-Service-Opq Testing - Project Admin		910.00	N	N
SUEZ RECYCLING & RECOVERY UK LIMITED	35001	Refuse Collection & Recycling	Gareth Bourton	Np01737-Service-Contribution To Metal Matters Programme 2018		5469.55	Y	N
TAMAR SECURITY LTD	33050	Enviro Protection Team	Janet Wallace	Silencing alarm causing noise nuisance		130.00	Y	N
TASTE OF THE WEST LTD	23010	La Business Growth Incentive	Alison Hayward	P014300-Service-Consultancy Service For Gate To Plate Event 2		1500.00	N	N
TEIGNBRIDGE DISTRICT COUNCIL	23010	La Business Growth Incentive	Alison Hayward	P015711-Service-Ehod Emsi Report		3750.00	N	N
The Fruit Tree	43203	New Growth Point Delivery Team	Andrew Wood	Devon Loves Dogs - Business Plan		5000.00	N	N
The Fruit Tree	43207	Enterprise Zone	Naomi Harnett	Business Case Development for Cranbrook Town Centre		5000.00	N	Y
The South West Research Company Ltd	83201	Queens Drive Leisure Area Infr	Alison Hayward	P013208-Service-Queen'S Drive Space Exmouth Research Report	5091.22		N	N
THREE DRAGONS (LC) LTD	43401	Development Management	Chris Rose	Np01647-Service-Cranbrook - Long-Term Demand For Custom And Self Build - Cranbrook DPD work		4800.00	Y	N
TREECONOMICS	36075	E Devon Great Trees Project	Simon Bates	Arboricultural Consultancy For Great Trees in the Clyst Valley		800.00	N	Y
Trish Darke	61010	Hsg Landlord Services	Sue Bewes	Mediation Consultancy		92.90	N	N
TRISOFT LIMITED	36020	Aonb Team	Chris Woodruff	P012767-Service-Total Care 2018 Contract - additional knowledge and capacity required		1514.57	N	Y
UNIVERSITY OF EXETER	43411	Planning Policy	Matt Dickins	Payment of subscription for associate membership of South West Energy and Environment Group (SWEEG) for the year 2018 – 2019		5230.00	N	N
WILKINSON GRANT & CO	61020	Council House Sales	Marian Hitchcock	To carry out valuations on properties for the council on properties owned by the council and tenants who have submitted a RTB application		2700.00	Y	N
WSP UK LTD	83139	Redesign Entrance-Maer Rd Exmt	David Cook	Ac16-P011584 Maer Road, Exmouth Junction Design Incl S278 And Stage 2 Rsa	2934.00		N	N

59,241 228,670

Agency Staff 2018/19					Appendix C
Customer/Supplier Name	Cost Centre	Cost Centre	Officer	Reason	Amount
COMENSURA LTD	28005	Gm East	Tim Harris	To carry out service requirements during peak season	40,507
COMENSURA LTD	28006	Gm West	Nicholas Christo	To carry out service requirements during peak season	54,965
COMENSURA LTD	41005	Sc East	Tim Harris	To carry out service requirements during peak season	26,680
COMENSURA LTD	41006	Sc West	Nicholas Christo	To carry out service requirements during peak season	60,339
DEVON COUNTY COUNCIL	23320	East Devon Business Centre	Alison Hayward	Temporary Administration Officer for Business Centre	15,872
DEVON COUNTY COUNCIL	28900	S106 Receipts	Chris Rose	To input information in relation to planning legal agreements into the new Exacom system to meet an audit deadline. No in-house staff with capacity to carry this out in the required timescales.	4,075
DEVON COUNTY COUNCIL	57291	Lic Section	Stephen Saunders	Covered for new Street Trading Officer post up to recruiting the officer	5,492
DEVON COUNTY COUNCIL	58211	Accountancy Section	Simon Davey	Year End Accounts	14,968
DEVON COUNTY COUNCIL	61011	Housing Needs & Strategy	Andrew Mitchell	To cover staff on secondment & maternity leave (Options team)	654
DEVON COUNTY COUNCIL	61012	Hsg Asset & Property Team	John Taylor	Agency Staff Housing Advisor	25,790
DEVON COUNTY COUNCIL	62701	Mobile Support Officers	Sue Bewes	Temporary MSO to cover staff sickness	18,486
DEVON COUNTY COUNCIL	83201	Queens Drive Leisure Area Infr	Alison Hayward	Site Investigation works	1,201
MORGAN HUNT UK LIMITED	21401	Hsg Ben Section	Libby Jarrett	Interim Benefits Manager	47,350
MORGAN HUNT UK LIMITED	42015	Cncl Tax Liab And Recovery	Libby Jarrett	Temporary Council Tax Staff	1,515
MORGAN HUNT UK LIMITED	42016	Revs & Bens Cust	Libby Jarrett	Temporary Council Tax Staff	43,785
HAYS	50018	Exm Reg - Queen'S Drive	Alison Hayward	Event Management Consultant Post, introduction fee	5,000
HAYS	59275	Property Services & Estates	Colin Whitehead	Temporary Surveyor to carry out full stock condition surveys	15,979
HAYS	61012	Hsg Asset & Property Team	John Taylor	Ac11-P012732 Temporary Workers	79,388
REED PERSONNEL SERVICES PLC	57211	Legal Serv	Henry Gordon Lennox	Temporary support while PA on secondment	1,624
ROBERT HALF LIMITED	58211	Accountancy Section	Simon Davey	Interim Finance support	16,275
BISHOPSGATE CONTRACTING SOLUTIONS LTD	59275	Property Services & Estates	Colin Whitehead	Property Services- Agency Area Surveyor	4,115
BUILDING RECRUITMENT CO LTD	61010	Hsg Landlord Services	Sue Bewes	Temp Estate Management Officer to cover maternity	784
BUILDING RECRUITMENT CO LTD	61012	Hsg Asset & Property Team	John Taylor	Agency Staff	48,502
BUILDING RECRUITMENT CO LTD	62160	Estate Management	Sue Bewes	Temp Estate Management Officer to cover maternity	10,439
JAMES ANDREWS RECRUITMENT SOLUTIONS LTD	61011	Housing Needs & Strategy	Andrew Mitchell	To cover staff on secondment & maternity leave (Options team)	16,798
JAMES ANDREWS RECRUITMENT SOLUTIONS LTD	61012	Hsg Asset & Property Team	John Taylor	Agency Staff Housing Repairs	7,616

Audit and Governance Committee
24 October 2019

Audit and Governance Committee
Forward Plan 2019/20

Date of Committee	Report	Lead Officer
28 November 2019	<ul style="list-style-type: none"> • Audit Committee update • Annual audit letter • Certification Report • Report on outcomes against the Corporate Counter Fraud and Compliance strategy • RIPA update • CIL & Section 106 update 	Grant Thornton Grant Thornton Grant Thornton Service Lead Revenue & Benefits Strategic Lead – Governance & Licensing S106 Officer
30 January 2020	<ul style="list-style-type: none"> • Internal Audit Activity – Quarter 3 2019/20 • Audit Committee update • Risk Management review – half year review • RIPA update 	SWAP Grant Thornton Management Information Officer Strategic Lead – Governance & Licensing
19 March 2020	<ul style="list-style-type: none"> • Annual Audit Plan 2020/21 • Review of Internal Audit Charter • Internal Audit Plan Progress • External Audit Plan • Audit Committee update • Accounting Polices Approval • RIPA update 	SWAP SWAP SWAP Grant Thornton Grant Thornton Financial Services Manager Strategic Lead – Governance & Licensing