

EAST DEVON DISTRICT COUNCIL

Minutes of a Meeting of the Audit & Governance Committee held in the Council Chamber at Knowle, Sidmouth on 7 January 2016

Attendance list at end of document

The meeting started at 2.30pm and ended at 3.23pm.

***33 Chairman's welcome**

The Chairman welcomed everyone to the meeting.

***34 Public Speaking**

There was no public speaking.

***35 Minutes**

The minutes of the Audit and Governance Committee meeting held on 19 November 2015 were confirmed and signed as a true record.

***36 Declarations**

None

***37 Internal Audit Plan – Review of 2015/16 Quarter 3 – SWAP**

Jo George from SWAP presented the Internal Audit Plan. The Audit and Governance Committee agreed the 2015/16 Internal Audit Plan at its June 2015 meeting. This report updated the position at the end of Quarter 3. There were no High Priority Findings identified from the work completed so far in Quarter 3.

Audit Area updates were:

- Home Safeguard – at draft stage with no significant findings, one area highlighted was that the Safeguarding Children and Vulnerable Adults policies were out of date.
- S106 Planning Obligations – audit been delayed while waiting for the adoption of the Local Plan and Community Infrastructure Levy CIL, will delay this audit until April 2016.
- Enforcement Agent follow up – now started with the report coming to the March committee meeting.
- Debt Management – audit would be started shortly with the report coming to the March committee meeting.
- Building Control Fees – finalised, awarded with reasonable assurance. One main finding was there was no evidence to demonstrate current fee charges.
- Leisure East Devon - finalised with reasonable assurance. It was identified that some literature being handed out was not up to date; such as the complaints procedure as well as not having reference to safeguarding regulations on information to hire out facilities. LED had agreed to update these documents.
- Treasury Management - finalised, awarded with substantial assurance.
- Protective Marking – at draft stage.
- Mobile Support officers (Wardens) – would be finalised next week, awarded with reasonable assurance.

Discussions included:

- The Strategic Lead, Finance to arrange for Member training for audit reports.
- That LED provided documentary evidence of updated literature.

The Chairman on behalf of the committee thanked Jo for her report.

RESOLVED:

that the Internal Audit Plan be noted

***38 Certification Report - Grant Thornton**

Barrie Morris, Director, Grant Thornton explained the external auditors were required to certify certain claims and returns submitted by the Council. This certification typically took place six to nine months after the claim period and represented a final but important part of the process to confirm the Council's entitlement to funding. One claim for the financial year 2014/15 had been certified; the Council's Housing Benefits return, which covered expenditure of £31.6 million. Barrie stated that EDDC had done very well with the production of the Housing Benefits claim form.

There were no significant issues arising from the certification work. Grant Thornton was satisfied that the Council had appropriate arrangements to compile the return for audit certification.

The indicative fee for 2014/15 for the Council was based on the final 2012/13 certification fees. Fees for schemes no longer requiring certification under the Audit Commission regime (such as the national non-domestic rates return and pooling housing capital receipts return) had been removed. Where the Council required certification of other claims, such as pooling of housing capital receipts, these were undertaken as a separate engagement. The indicative scale fee set by the Audit Commission for the Council for 2014/15 was £10,810.

The Chairman on behalf of the committee thanked Simon Davey and officers concerned with the publication of the Housing Benefits claim form

Barrie highlighted the publication 'Reforging local government' published by Grant Thornton. Grant Thornton had also been working with the Chartered Institute of Public Finance and Accountancy to produce a software package. The software allowed for all councils across England, Wales and Scotland to gather each other's financial performances and compare this with socio-economic data and services outcomes.

The Chairman on behalf of the committee thanked Barrie for his last important report to EDDC, and for all his contributions to the audit work at EDDC over the past few years as the external auditor.

RESOLVED:

that the certification work be noted

***39 Audit and Governance Forward Plan**

Members noted the contents of the Committee Forward Plan for 2015/16.

Items to be considered at the March Committee included:

- Annual Audit Plan 2016/17
- External Audit Plan
- Audit Committee update
- Accounting Policy Update

RESOLVED:

that the Forward Plan be noted.

Attendance list

Present:

Councillors

Mark Williamson (Chairman)

Dean Barrow (Vice Chairman)

Steve Gazzard

Steve Hall

Ben Ingham

Bill Nash

Paul Diviani, Leader

Apologies:

Ian Thomas, Portfolio Holder Finance

Darren Gilbert, Director, KPMG

Tara Westcott, Senior Manager, KPMG

Officers:

Simon Davey, Strategic Lead – Finance

Barrie Morris, Director, Grant Thornton

Jo George, Assistant Director, SWAP

Amanda Coombes, Democratic Services Officer

Chairman Date.....