

WEST DEVON AUDIT COMMITTEE



West Devon
Borough
Council

Minutes of a meeting of the **West Devon Audit Committee** held on **Tuesday, 5th July, 2022 at 2.00 pm** at the **Chamber - Kilworthy Park**

Present: **Councillors:**

Chairman Cllr Ball
Vice Chairman Cllr Davies

Cllr Bridgewater
Cllr Samuel

Cllr Ridgers
Cllr Yelland

In attendance:

Councillors:

Cllr Crozier
Cllr Jory

Cllr Edmonds

Officers:

Section 151 Officer
Deputy Section 151 Officer (via Teams)
Internal Auditor
External Auditor
Democratic Services Officer
Devon Audit Partnership Representative
Internal Audit Manager

1. **Confirmation of Minutes**

*AC 1

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

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

2. **Grant Thornton - Audit Plan 2021-22**

*AC 2

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

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

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

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

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

3. **Grant Thornton -Guidance for Reviewing the Accounts**

*AC3

The External Auditor answered questions on the report:

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

It was then **RESOLVED** that the Guidance for Reviewing the Accounts be noted.

4. **Grant Thornton -Informing the Audit Risk Assessment for 2021-22**

*AC4

The report was introduced by the External Auditor.

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

5. **Internal Audit Annual Report 2021-22**

*AC5

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

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

The S151 Officer stated she was responsible for the administration of the grants. The audit opinion for this was of substantial assurance. With procedures in place West Devon appeared in the top quartile for making payments. The Chairman acknowledged the teams effort of ensuring a robust system was in place. The team making the business grants became involved in the administration of the £150 Council Tax rebates.

The S151 Officer stated that the review of discounts and reliefs had suffered due to resource issues. It was suggested and voted on that a press release would be made on discounts and eligibility asking people to check on a change of circumstances and inform the Council of any changes.

It was then **RESOLVED** that;

1. The Audit Committee noted that overall and based on work performed during 2021/22, and that of Internal Audit's experience from previous year's audit, the Head of Internal Audit's Opinion was of "Reasonable Assurance" on the adequacy and effectiveness of the Authority's internal control framework.
2. Members noted the performance and achievements of the Internal Audit Team during 2021/22.

The Meeting concluded at 3.23 pm

Signed by:

Chairman
