

At a Meeting of the **AUDIT COMMITTEE** held Council Chamber, Council Offices, Kilworthy Park, Drake Road, **TAVISTOCK** on **TUESDAY** the 7<sup>th</sup> day of **JULY 2015** at **11.00 am**.

**Present:** Cllr M Davies (Chairman)  
Cllr J B Moody (Vice Chairman)

Cllr B Stephens Cllr L Watts

Finance Community of Practice Lead  
Representative of Devon Audit Partnership  
Internal Audit Specialist  
Case Managers, Strategy & Commissioning

**Substitute:** Cllr D K A Sellis substituted for Cllr N Jory

**In attendance:** Mr B Morris – Grant Thornton – Director

**\*AC 1 APOLOGY FOR ABSENCE**

An apology for absence was received from Cllr N Jory for whom Cllr D K A Sellis acted as substitute.

**\*AC 2 CONFIRMATION OF MINUTES**

The Minutes of the Meeting held on 28<sup>th</sup> April 2015 were confirmed and signed by the Chairman as a correct record.

**\*AC 3 ANNUAL AUDIT FEE LETTER 2015/16**

The s151 Officer introduced the Annual Audit Fee Letter 2015/16 which was presented by KPMG who would be the external auditors for the next two years.

The s151 Officer clarified that KPMG won the tender to perform the audit as external auditors and that there was a 40% reduction in the audit fee.

It was **RESOLVED** that the Annual Audit Fee Letter 2015/16 be noted.

**\*AC 4 WEST DEVON BOROUGH COUNCIL AUDIT COMMITTEE UPDATE**

The Council's External Auditors, Grant Thornton LLP, presented a report (page 12 to the Agenda) on the progress being made on delivering their responsibilities as the Council's external auditors.

Barry Morris of Grant Thornton stated that the final accounts audit was on schedule. Brenda Davies of the Devon Audit Partnership asked if preparing early accounts is doable. BM responded stating the increased use of using estimates.

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

**\*AC 5 INTERNAL AUDIT ANNUAL REPORT 2014/15**

The Representative of Devon Audit Practice (DAP) introduced the report that summarised the internal audit restructure & the emerging risk of T18. Some Members voiced concerns over resources due to staff reductions. The s151 officer stated new streamlined ways of working and staff being trained to be more generic in work areas such as the payroll process.

It was **RESOLVED** that:

1. The internal audit opinion that the Council's systems contain a satisfactory level of internal control be noted; and
2. The satisfactory performance and achievements of the Internal Audit Team during 2014/15 be noted.

**\*AC 6 HOUSING BENEFIT OVERPAYMENT PROCESS AND RECOVERY**

The s151 Officer presented a report of the Benefit Team Manager that explained how Housing Benefit Overpayments arose and the processes the Council went through to recover the debts before they were presented for write off.

Members suggested using media, information technology & locality officers to promote public awareness of the need to notify the authority of any change in circumstances. The s151 Officer would establish Best Practice in other local authorities.

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

(The Meeting terminated at 12.10 pm)