

At a Meeting of the re-scheduled **AUDIT COMMITTEE** held in the Council Chamber, Council Offices, Kilworthy Park, Drake Road, **TAVISTOCK** on **TUESDAY** the **20th** day of **June 2017** at **10.00am**

**Present:** Cllr M Davies (Chairman)

Cllr K Ball Cllr W Cann OBE  
Cllr B Lamb

**Officers in attendance:** Specialist Accountant Business Partner  
Devon Internal Audit Partnership Manager  
Brenda Davis, Devon Internal Audit  
Partnership  
Dominic Measures, Devon Internal Audit  
Darren Gilbert, KPMG  
Case Manager, Strategy & Commissioning

**Also in attendance:** Cllr C Edmonds (lead Hub Committee  
Member)

**\* AC 1 APOLOGIES FOR ABSENCE**

Apologies for absence were received from the Finance Community of Practice Lead.

**\* AC 2 CONFIRMATION OF MINUTES**

The Minutes of the Meeting held on 21 March 2017 were confirmed and signed by the Chairman as a correct record.

**\* AC 3 KPMG EXTERNAL AUDIT FEE LETTER**

Darren Gilbert, KPMG, took Members through the Annual Audit letter.

In answer to a Member question. It was confirmed that the procurement process that had been undertaken by Public Sector Audit Appointments (PSAA) had been completed and KPMG had not been shortlisted to be the Council's External Auditor from 2018-19 onwards.

It was then:

**RESOLVED**

That the letter be noted.

**\* AC 4 KPMG INTERIM AUDIT LETTER 2016/17**

Mr Gilbert introduced the Interim Audit Letter and advised the Committee that it was a positive statement for the Council.

It was then:

**RESOLVED**

That the KPMG Interim Audit letter be noted.

**\* AC 5      AUDIT COMMITTEE WORK PROGRAMME 2017/18**

The lead Hub Committee Member introduced the report. The Accountant Business Partner explained that there was nothing new scheduled apart from the cost methodology agenda item that would be presented to the next meeting on 18 July 2017.

Without further questions, it was then:

**RESOLVED**

That the Committee Work Programme for the Financial Year 2017/18 be approved.

**\* AC 6      ANNUAL GOVERNANCE STATEMENT**

The Lead Hub Committee Member introduced the Annual Governance Statement. In so doing, he informed the Committee that Devon authorities were keen to be part of the Business Rate Pilot Scheme, which was an incentive for rural councils to attract businesses into the area.

It was then:

**RESOLVED**

1. That the processes adopted for the production of the 2016/17 Annual Governance Statement be noted.
2. That the adequacy and effectiveness of the system of internal audit be endorsed.
3. That the draft Annual Governance Statement for 2016/17 and the supporting evidence (as outlined in the presented agenda report) be approved and signed off by the Leader of Council and the Executive Director (Strategy and Commissioning).

**\* AC 7      INTERNAL AUDIT ANNUAL REPORT 2016/17**

Dominic Measures, Internal Audit, was introduced to Committee Members, who noted that he was taking over the role from Brenda Davis.

A discussion took place around the collection of business rates and ways to improve current working methods. A Member voiced concerns to address this issue before it became a greater risk and felt it should therefore be included on the risk register.

Discussion also took place around Single Person occupancy and a possible review on updating data currently held by means of contacting those claiming to remind them to update their circumstances where necessary.

When questioned, Mr Measures also explained the terminology of 'Mission Statement' as being part of the culture and ethics of the authority and being of good practice.

It was then:

**RESOLVED**

1. That it be endorsed that overall and based upon work performed during 2016/17, and that of our experience from previous year's audits, the Head of Internal Audit's Opinion is of 'Significant Assurance' on the adequacy and effectiveness of the Authority's internal control framework; and
2. That the satisfactory performance and achievements of the Internal Audit Team during 2016/17 be noted.

(The Meeting terminated at 10.50am)

Dated this

---

Chairman