

## Audit Committee

**Tuesday, 16 January 2024 at 5.00 pm**  
**Phoenix Chambers, Phoenix House, Tiverton**

**Next ordinary meeting**  
**Tuesday, 26 March 2024 at 5.00 pm**

**Please Note:** This meeting will take place at Phoenix House and members of the public and press are able to attend via Teams. If you are intending to attend in person please contact the committee clerk in advance, in order that numbers of people can be appropriately managed in physical meeting rooms.

**The meeting will be hybrid and an audio recording made and published on the website after the meeting.**

[To join the meeting online, click here](#)

## Membership

Cllr E Buczkowski  
Cllr C Connor  
Cllr J M Downes  
Cllr G Duchesne  
Cllr L G J Kennedy  
Cllr L Knight  
Cllr R Roberts  
Cllr S Robinson  
Vacancy

## A G E N D A

*Members are reminded of the need to make declarations of interest prior to any discussion which may take place*

1. **Apologies**  
To receive any apologies for absence.
2. **Public Question Time**  
To receive any questions from members of the public and replies thereto.

3. **Declaration of Interests under the Code of Conduct**  
To record any interests on agenda matters.
4. **Minutes of the previous meeting** (*Pages 5 - 12*)  
To consider whether to approve the minutes as a correct record of the meeting held on 5<sup>th</sup> December 2023.
5. **Chairman's Announcements**  
To receive any announcements that the Chairman may wish to make.
6. **Housing Options Internal Audit DAP report - risks in relation to Homelessness**  
To discuss in greater detail the risks facing the Council in relation to increased Homelessness which had been identified as part of the Housing Options Internal Audit. Gaining a better understanding of the issues involved, by the Committee with responsibility for 'risk', was requested at the last meeting.
7. **3Rivers soft closure timetable - verbal update**  
To receive a verbal update from the Deputy Chief Executive (S151) setting out key actions and dates in the soft closure plan to evidence how the Council is managing this process and mitigating risk, where possible.
8. **Revision of the Financial Regulations** (*Pages 13 - 158*)  
To receive a report from the Deputy Chief Executive (S151) making recommendations for amendments to the Financial Regulations of the Authority, reflecting the forthcoming introduction of Internal Accounting Reporting Standard 16 (IFRS16) and update the Authority's approval limits.
9. **External Audit update report**  
To receive a verbal update report from Grant Thornton.
10. **Identification of items for the next meeting**  
Members are asked to note that the following items are already identified in the work programme for the next meeting:
  - Four Year Strategic Audit Plan and Work Programme
  - Internal Audit Charter and Strategy
  - Risk Management Strategy
  - DAP Internal Audit Progress Report
  - Performance Report
  - Risk Report
  - External Audit Update Report
  - Chairman's Annual Report for 2023/2024

Note: This item is limited to 10 minutes. There should be no discussion on the items raised.

**Stephen Walford**  
Chief Executive  
Monday, 8 January 2024

## **Meeting Information**

From 7 May 2021, the law requires all councils to hold formal meetings in person. The Council will enable all people to continue to participate in meetings via Teams.

If you want to ask a question or speak, email your full name to [Committee@middevon.gov.uk](mailto:Committee@middevon.gov.uk) by no later than 4pm on the day before the meeting. This will ensure that your name is on the list to speak and will help us ensure that you are not missed. Notification in this way will ensure the meeting runs as smoothly as possible.

Residents, electors or business rate payers of the District may make a statement or shall be entitled to ask questions at a meeting which concerns the Council's powers / duties or which otherwise affects the District. If your question does not relate to an agenda item, the question must be submitted to the Democratic Services Manager two working days before the meeting to give time for a response to be prepared.

Please note that a reasonable amount of hardcopies at the meeting will be available, however this is a limited number. If you are attending the meeting and would like a hardcopy of the agenda we encourage that you notify Democratic Services in advance of the meeting to ensure that a hardcopy is available. Otherwise, copies of the agenda can be found on our website.

If you would like a copy of the Agenda in another format (for example in large print) please contact Sarah Lees on: [slees@middevon.gov.uk](mailto:slees@middevon.gov.uk)

Public Wi-Fi is available in all meeting rooms.