

Audit Committee

Tuesday, 26 March 2024 at 5.00 pm
Phoenix Chambers, Phoenix House, Tiverton

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

E Buczkowski
C Connor
J M Downes
G Duchesne
L G J Kennedy (Chairman)
L Knight
R Roberts
S Robinson

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 16th January 2024.
5. **Chairman's Announcements**
To receive any announcements that the Chairman may wish to make.
6. **Independent Person - introduction**
To introduce a candidate for the Independent Person position on the Audit Committee.
7. **Access to Information - Exclusion of the Press and Public**
Discussion with regard to the next item, may require the Committee to pass the following resolution to exclude the press and public having reflected on Article 12 12.02(d) (a presumption in favour of openness) of the Constitution. This decision may be required because consideration of this matter in public may disclose information falling within one of the descriptions of exempt information in Schedule 12A to the Local Government Act 1972. The Committee would need to decide whether, in all the circumstances of the case, the public interest in maintaining the exemption, outweighs the public interest in disclosing the information.

Recommended that under Section 100A(4) of the Local Government Act 1972 the public be excluded from the next item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 respectively of Part 1 of Schedule 12A of the Act, namely information relating to the financial or business affairs of any particular person (including the authority holding that information).
8. **3 Rivers Development Ltd - soft closure plan** (*Pages 13 - 22*)
To receive a report from the Deputy Chief Executive (S151) providing reassurance that a formal company closure plan was produced and utilised to assist with a structured closedown process. This plan was followed by the officer/director working group and updated with both progress and new items as identified.
9. **Grant Thornton - Interim Annual Report for 2022/23** (*Pages 23 - 66*)
To receive a report from Grant Thornton providing their interim assessment of the Council's value for money arrangements.
10. **Corporate Risk Report** (*Pages 67 - 92*)
To receive a report from the Corporate Performance and Improvement Manager and the Corporate Manager for People, Performance & Waste providing members with a quarterly update on the Corporate Risk Register.

11. **Risk Management Policy** (*Pages 93 - 108*)
To receive a report from the Corporate Performance and Improvement Manager and the Corporate Manager for People, Performance & Waste updating the Council's Risk Management Policy for 2024/25 financial year.
12. **DAP Internal Audit Progress Report 2023-2024** (*Pages 109 - 124*)
To receive a report from the Devon Audit Partnership (DAP) providing a progress update.
13. **DAP Internal Audit Charter and Strategy (DAP)** (*Pages 125 - 144*)
To receive the Internal Audit Charter and Strategy from the Devon Audit Partnership (DAP).
14. **DAP Internal Audit Plan 2024-25** (*Pages 145 - 164*)
To receive a report from the Devon Audit Partnership (DAP) providing the Internal Audit Plan which the Audit Committee is required to review and approve.
15. **DAP - Counter Fraud Resilience and Assessment Report** (*Pages 165 - 176*)
To receive a report from the Devon Audit Partnership (DAP) outlining the ever-increasing fraud threats affecting all areas of public spending and the responses expected from Mid Devon District Council.
16. **Bishop Fleming - 2023/24 Audit Plan** (*Pages 177 - 190*)
To receive the 2023/24 Audit Plan from Bishop Fleming providing an overview of the nature and scope of their audit work and bringing the Committee's attention to key aspects of the audit.
17. **Chairman's Annual Report 2023/2024** (*Pages 191 - 192*)
To receive the Chairman's Annual Report on the work of the Audit Committee for 2023/2024.
18. **Identification of items for the next ordinary meeting**
Members are asked to note that the following items are already identified in the work programme for the next ordinary meeting:
 - Election of Chairman
 - Election of Vice Chairman
 - Start time of meetings
 - Corporate Risk Q4
 - Internal Audit progress Report
 - External Audit Progress Report

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

Stephen Walford
Chief Executive
Monday, 18 March 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 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

Public Wi-Fi is available in all meeting rooms.