

Mid Devon District Council

Audit Committee

Tuesday, 15 March 2016 at 5.30 pm
Exe Room, Phoenix House

Next ordinary meeting
Tuesday, 31 May 2016 at 5.30 pm

Those attending are advised that this meeting will be recorded

Membership

Cllr R Evans
Cllr Mrs J B Binks
Cllr Mrs C Collis
Cllr R M Deed
Cllr T G Hughes
Cllr F W Letch
Cllr R F Radford

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 relating to items on the Agenda from members of the public and replies thereto.
3. **Chairman's Announcements**
To receive any announcements that the Chairman may wish to make.
4. **Minutes of the previous meeting** (*Pages 5 - 10*)
To approve as a correct record the Minutes of the meeting held on 19 January 2016 (copy attached).
5. **Impact of earlier accounts filing** (*Pages 11 - 14*)
To receive a report from the Head of Finance reporting on the ramifications of the earlier preparation and audit of the annual statutory financial statements.

6. **Code of Corporate Governance** (Pages 15 - 26)
To receive a report from the Head of Communities and Governance presenting the Committee with the updated Code of Corporate Governance.
7. **Risk and Opportunity Management Strategy** (Pages 27 - 38)
To receive a report from the Head of Communities and Governance presenting the Committee with the updated Risk and Opportunity Management Strategy for approval.
8. **Progress update on the Annual Governance Statement Action Plan** (Pages 39 - 42)
To receive a report from the Head of Communities & Governance providing the Committee with an update on progress made against the 2014/15 Annual Governance Statement Action Plan.
9. **Internal Audit Progress Report** (Pages 43 - 50)
To receive a report from the Internal Audit Team Leader updating the Committee on the work performed by Internal Audit for the 2015/16 financial year.
10. **Internal Audit Reports (standing item)**
Committee to discuss any issues arising from any Audit reports they have received since the last meeting. During discussion of this item it **may** be necessary 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 will 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.

ACCESS TO INFORMATION ACT – EXCLUSION OF THE PRESS AND PUBLIC

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 section 100I and paragraph 3 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).

(Please note: This is a standing item which may not be needed should discussion have taken place regarding internal audit reports under the previous item on the agenda)

11. **Performance and Risk report for the third quarter of 2015-16** *(Pages 51 - 76)*
To receive a report from the Internal Audit Team Leader providing Members with an update on performance against the Corporate Plan and local service targets for 2015/16 as well as providing an update on any key business risks.
12. **Four year Strategic Audit Plan and Work Programme** *(Pages 77 - 82)*
To receive a report from the Internal Audit Team Leader presenting the Strategic Audit Plan for 2016/17 to 2019/20 and detailed Audit Work Plan for 2016/17.
13. **Internal Audit Charter Report** *(Pages 83 - 86)*
To receive a report from the Internal Audit Team Leader presenting the Committee with the revised Internal Audit Charter Timetable.
14. **The Audit Plan - Grant Thornton** *(Pages 87 - 110)*
To receive a report from the external auditors providing an overview of the planned scope and timing of the 2015/2016 audit as required by International Standard on Auditing (UK & Ireland) 260.
15. **Grant Thornton update** *(Pages 111 - 126)*
To receive a report from the External Auditors providing an update on delivering their responsibilities. The report also includes a summary of emerging national issues and a number of challenge questions in respect of these emerging issues which the Committee may wish to consider.
16. **Certification letter from Grant Thornton** *(Pages 127 - 130)*
To receive the Certification year end letter for 2014/15 from Grant Thornton.
17. **Chairman's Annual Report 2015/16** *(Pages 131 - 134)*
To receive the Chairman's annual report on the work of the Committee since May 2015 which will be submitted to Council on 27 April 2016.
18. **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:
 - Annual Governance Statement
 - Performance and Risk Outturn Report for 2015/16
 - Internal Audit Outturn Report for 2015/16
 - Internal Audit Reports
 - Annual Report and Accounts 2015/16
 - Update from the External Auditors
 - Start time of meetings

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

Stephen Walford
Chief Executive
Monday 7 March 2016

Anyone wishing to film part or all of the proceedings may do so unless the press and public are excluded for that part of the meeting or there is good reason not to do so, as directed by the Chairman. Any filming must be done as unobtrusively as possible from a single fixed position without the use of any additional lighting; focusing only on those actively participating in the meeting and having regard also to the wishes of any member of the public present who may not wish to be filmed. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chairman or the Member Services Officer in attendance so that all those present may be made aware that is happening.

Members of the public may also use other forms of social media to report on proceedings at this meeting.

Members of the public are welcome to attend the meeting and listen to discussion. Lift access the first floor of the building is available from the main ground floor entrance. Toilet facilities, with wheelchair access, are also available. There is time set aside at the beginning of the meeting to allow the public to ask questions.

An induction loop operates to enhance sound for anyone wearing a hearing aid or using a transmitter. If you require any further information, or if you would like a copy of the Agenda in another format (for example in large print) please contact Sarah Lees on:

Tel: 01884 234310
E-Mail: slees@middevon.gov.uk

Public Wi-Fi is available in all meeting rooms.