

TORRIDGE DISTRICT COUNCILAUDIT & GOVERNANCE MEETINGTown Hall - Bridge Street, Bideford, EX39 2HSTuesday, 26 September 2023 - 2.00 pm

PRESENT

Councillor P Hackett (Chair)

Councillor J Gubb (Vice-Chair)

Councillors L Bright and S Gibson

ALSO PRESENT

S Hearse	- Chief Executive
G Bryant	- Finance Manager (S151 Officer)
J Walter	- Strategy, Performance & ICT Manager
J Jewell	- ICT Security & Infrastructure Specialist
A Fay	- Service Improvement Officer
A Davies	- Grant Thornton
P Middlemass	- Devon Audit Partnership
T Vanstone	- Senior Electoral & Democratic Services Officer
K Hewlett	- Electoral and Democratic Services Officer

91. APOLOGIES FOR ABSENCE

Apologies were received from Councillor Brenton.

92. MINUTES

The minutes of the meeting held on Tuesday 18 July were presented.

It was proposed by Councillor Hackett, seconded by Councillor Gibson and –

Resolved:

That the minutes be confirmed as a correct record.

(Vote: For 3, Abstentions 1)

93. DECLARATION OF INTERESTS

Members with interests were reminded they should refer to the agenda item and describe the nature of their interest when the item was considered.

94. AGREEMENT OF AGENDA ITEMS PART I AND II

It was proposed by Councillor Hackett, seconded by Councillor Gubb and –

Resolved:

The agenda as circulated was agreed.

(Vote: For Unanimous)

95. URGENT MATTERS BROUGHT FORWARD WITH THE PERMISSION OF THE CHAIR

There were no urgent matters brought forward.

96. UPDATE REGARDING THE 2021/22 AND 2022/23 ACCOUNTS

Chair introduced the Section 151 Officer, who went on to explain the purpose of the report for members and the latest position on the accounts.

It was confirmed that since the Extraordinary Committee meeting in June 2023 and following further discussions with the auditors Torridge District Council (TDC) had chosen to restate the 2021-22 accounts. These accounts were to be signed off at the end of the Committee meeting.

97. UPDATE 2021/22 AUDIT FINDINGS REPORT FROM GRANT THORNTON

Chair welcomed Andrew Davies, Engagement Manager for Grant Thornton.

The Engagement Manager advised members that the restated accounts had now been re-checked by Grant Thornton and the Pension fund Auditors letter of assurance on the changes to the assumptions had been received - the outcome of the adjustment was explained for members. Members were advised of the outstanding actions to fully complete the work on the 2021-22 accounts.

The Value for Money work for 2021-22 and 2022-23 were both still currently outstanding. Members were advised that a member of the Local Government Advisory Team is currently looking at this work and the timescales were to complete by the end of December, with sign off in January ready for the transition to Bishop Fleming auditors.

The Engagement Manager updated on the 2022-23 audit and directed members to the report from page 15 in the agenda pack. Members were reminded of the significant risks listed in the audit plan and directed to page 20 of the report where

an update was provided in relation to the 'preparation of Group financial statements and related disclosures'.

The Audit Findings Report on page 26 of the agenda was then highlighted. A summary of the report was provided and members were updated on the progress of the Property, Plant and Equipment work.

There were no questions, but the Chair requested that TDC be advised of any variances on the agreed dates and thanked the Engagement Manager.

Member duly noted the reports.

98. UPDATE ON DEVON AUDIT PARTNERSHIP AUDITS COMPLETED

Chair welcomed Paul Middlemass Devon Audit Partnership (DAP) Manager, who advised that the purpose of the report was to provide a summary of the internal audit reports issued since the last Audit and Governance Committee, and to enable members to discuss any matters they wished to raise.

There were three audit reports to note, with the following assurances:

Waste and Recycling	Reasonable Assurance
Communications and Social Media	Reasonable Assurance
Register of Member Interests	Substantial Assurance

Waste and Recycling

The view of the auditors was that future collection targets can be met, but the Waste Service was working close to capacity. Challenge in maintaining staffing levels and issues regarding the Operational Services Centre were noted.

The DAP Manager noted that there was a good focus on service delivery and highlighted the skills and knowledge of the Management Team.

Communications and Social Media

It was felt there were a wide variety of communication tools in place to communicate with the public, and good control from the central team on this. The DAP Manager noted that the process to receive and review the comments and complaints the Council receive was also positive.

It was noted that the Social Media Policy needed to be reviewed and updated.

Register of Member Interests

It was confirmed that a sound system of Governance was in place. A Register of Interest was held for Members and Officers, and this could be accessed by the public on the TDC website. Relevant annual checks were in place regarding conflicts of interests and a Code of Conduct was in place for Members and Officers.

The DAP Manager went on to advise members that they were looking to recruit to the Independent Member roles for Audit Committees they cover. It was explained these individuals would have experience in finance and Local Government and the role aims to provide Committees with further expertise. It was stated that TDC were yet to confirm their interest.

Members were advised of a DAP Member training event, taking place at Buckfast Abbey Conference Centre on Thursday 16 November and it was agreed details would be shared.

Members supported the recruitment of independent persons DAP and the provision of more training. During discussions the Chief Executive advised that TDC were looking at how the Independent Person role works across all Committees before committing to the recruitment drive mentioned.

Following a discussion regarding the audit actions for Waste and Recycling and Communications and Social Media the report was duly noted.

99. INTERNAL AUDIT CHARTER AND STRATEGY

The DAP Manager introduced the Audit Charter and Strategy and explained its purpose for members. A summary of the report was provided for members and following a brief discussion Members duly noted the report.

100. OUTCOME OF RIPA INSPECTION

The Chief Executive updated members and explained the Regulation Investigatory Powers Act (RIPA) covered requests to use covert surveillance and TDC had recently had a positive inspection result.

RIPA was explained as a highly regulated area of work, and requests for covert surveillance could only be made in certain circumstances, and once the relevant procedures had been followed by officers. All requests were authorised by SMT and then required judicial approval.

The inspection was positive regarding the policy and procedures TDC had in place and it was confirmed that last recorded request was from 2020 in relation to serial fly tipping.

Members duly noted the update.

101. FORWARD PLAN

The Forward Plan was reviewed by members and no amendments were made.

102. EXCLUSION OF THE PUBLIC

The Chair moved:

That the public be excluded from the remainder of the meeting because of the likely disclosure of exempt information by virtue of paragraph 3 of Part I and paragraph 10 of Part 2 of Schedule 12A of the Local Government Act 1972.

It was proposed by Councillor Hackett, seconded by Councillor Gubb and

Resolved:

That the meeting move into Part II.

(Vote: For Unanimous)

103. PART II (CLOSED SESSION)

104. ICT REPORT

The Strategy, Performance & ICT Manager and ICT Security & Infrastructure Specialist for Torridge addressed the Committee and advised of the findings of the ICT report. Following a brief discussion members noted the report.

It was proposed by Councillor Hackett, seconded by Councillor Gubb and –

Resolved:

That the meeting come out of Part II and close.

(Vote: For Unanimous)

The meeting commenced at 2.00 pm and closed at 2.43 pm