

TORRIDGE DISTRICT COUNCIL

AUDIT & GOVERNANCE MEETING

Town Hall - Bridge Street, Bideford, EX39 2HS

Tuesday, 24 September 2024 - 2.00 pm

PRESENT Councillor P Hackett (Chair)

Councillors J Gubb, S Andrews, S Gibson and P Hames

ALSO PRESENT

G Bryant	- Finance Manager (S151 Officer)
A Fay	- Service Improvement Officer
B Hutton	- Senior Assurance Manager, Devon Assurance Partnership
C Sullivan	- Audit Partner, Bishop Flemming
A Marshall	- Senior Audit Manager, Bishop Fleming
T Vanstone	- Senior Electoral & Democratic Services Officer
K Hewlett	- Electoral and Democratic Services Officer

158. APOLOGIES FOR ABSENCE

Apologies were received from Councillor David Brenton.

159. MINUTES

The minutes of the meeting held on the 16th July 2024 were presented.

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

Resolved:

That the minutes be confirmed as a correct record and signed by the Chair.

(Vote: For 3, Abstentions 1)

160. DECLARATION OF INTERESTS

There were no declarations of interest.

161. AGREEMENT OF AGENDA ITEMS PART I AND II

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

That the agenda, as published, be agreed.

(Vote: For Unanimous)

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

There were no urgent matters brought forward.

163. INTERNAL AUDIT UPDATE REPORT - SEPTEMBER 2024

Chair introduced the Senior Assurance Manager at Devon Assurance Partnership (previously Devon Audit Partnership) who presented the report, the purpose of which was to summarise progress against the audit plan for 2024-25 and provide feedback on the internal audit reports issued since the last Audit and Governance Committee.

The Senior Assurance Manager confirmed that 2 audits had been completed to date and the audits that Devon Assurance Partnership were due to commence were then highlighted, along with the high-level summary plan on page 11 of the report.

Audits completed since the last committee:

Grounds Maintenance	Substantial Assurance
Member Expenses & Allowances	Reasonable Assurance

Members were directed to pages 14-15 of the report, which provided detail on audits that had been completed to date.

Grounds Maintenance

It was explained that Auditors felt there were really robust controls in place and had provided an outcome of Substantial Assurance as a result.

Member Expenses & Allowances

Members were advised that a reasonable assurance had been provided for this audit, and that were some minor recommendations had been made, but overall there were no concerns.

Members were asked for their questions.

Following a brief discussion Members duly noted the report.

Members duly noted the report.

164. AUDIT ACTIONS MONITORING REPORT

The Service Improvement Officer presented the report, the purpose of which was to provide members with an update on the internal audit actions as of 19th September 2024.

Members were provided with a detailed update on the late and ongoing actions highlighted within the report and provided with an update on progress. Updates since the publishing of the agenda were also noted for Members.

Members duly noted the report.

165. FINAL STATEMENT ACCOUNTS - 2023-24

Please see a link to the Final Statement of Accounts 2023-24 –

https://torridge.gov.uk/media/27516/Statement-2024/pdf/2023-24_TDC_Final_Statement_of_Accounts.pdf?m=1726482502983

(a) Audit Completion Report 2023-24

The Audit Partner for Bishop Fleming introduced the report, which provided members with a detailed summary of the work on the audit for 2023-24 and the role of the external auditors in reviewing the draft financial statements.

Members were provided with a detailed update on the progress of the audit work, detailing the work completed and the findings. Specific issues were noted in terms of the Value for Money work, Pension Letter delay and District Valuer valuations.

Overall it was noted that the auditors expected to issue an unmodified audit opinion, and the financial statements gave a true and fair view.

Members were asked for their questions.

Following a query in relation to the last valuation date for Heritage Assets (2004) the valuation process was explained for members. It was explained how the valuation process varied for these types of assets and there was no set timescales for revaluation. Following a query regarding who was responsible for completing this work, it was confirmed that Auctioneers would be asked to set those valuations.

Members raised the District Valuer errors noted within the report and asked what the financial impact of the errors were and whether the District Auditors would be liable for this fee; it was agreed for this to be investigated and come back to a future meeting.

Members then reviewed the fees with the Audit Partner, and some clarifications

were provided from the report. The Section 151 Officer and Audit Partner for Bishop Fleming were in agreement that some of the issues and challenges experienced in this first audit would be rectified in future years.

(b) Auditor's Annual Report 2023-2024

The Audit Partner for Bishop Fleming introduced the report, and Members were provided with a detailed overview, highlighting the key findings from the 2023-24 audit and the recommendations as a result.

Members were advised of the conclusion of the report – that no significant weaknesses were found, and the council was operating as expected.

Members were then asked if there were any questions.

Following a query in relation to gifts and hospitality the recommendation was explained in more detail. The Section 151 Officer went on to provide some context and advised Members that staff would be reminded of the procedures in place for declaring gifts, which included anything from £5 and above.

Members raised the recommendation regarding the cost of climate commitments -that TDC should allocate budgets to carbon reduction – it was noted that this had also been raised in the Peer Review. The Section 151 Officer acknowledged that this had been raised in both internal and external audits and went on to explain the TDC response. It was noted that the council were bidding for grants / funding available and had built carbon reduction into the planning for capital projects being developed. The complexities of managing and costing out decarbonisation across the TDC estate was also highlighted for context.

Members then raised the funding of £1 million for decarbonizing Holsworthy Pool. The Section 151 Officer provided members with an update on this funding bid and advised that more information would be available at the Member Briefing taking place next week, as well as at the Extraordinary Full Council later in the month.

Members raised the recommendation in relation to an Independent Member for the Audit & Governance Committee. An update on the work so far was confirmed and the difficulties in recruiting to the role were highlighted. Chair advised that other audit committees have been approached and the need to recruit was recognised by the Committee.

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

That Members officially adopt the Accounts for 2023-2024.

(Vote: For Unanimous.)

166. CORPORATE RISK REGISTER

The Section 151 Officer introduced the report, the purpose of which was to provide Members with a summary of the high level corporate strategic risks that are shown publicly. Members were advised there were no changes from the last Committee Meeting.

Following a brief discussion Members duly noted the report.

167. FORWARD PLAN

Chair reviewed the Forward Plan and members duly noted.

168. EXCLUSION OF THE PUBLIC

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

Resolved:

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

(Vote: For Unanimous)

169. PART II (CLOSED SESSION)

170. PART II COPY OF CORPORATE RISK REGISTER - 202425 LIVE

Section 151 Officer introduced the Emergency Planning and Corporate Risk Officer and provided Members with a detailed update on the corporate risk register.

Following discussion Members duly 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 2.53 pm

Chair:

Date: