

## **AUDIT SCRUTINY COMMITTEE**

**24 MARCH 2021**

**Present:**

Councillors Clarence, Colclough, H Cox, Goodman-Bradbury, Morgan (Chair), Rollason (Vice-Chair) and Thorne

**Members in Attendance:**

Councillors

**Apologies:**

Councillors Mullone

**Officers in Attendance:**

Julie Masci, Audit Director

Martin Flitcroft, Chief Finance Officer & Head of Corporate Services

Claire Moors, Principal Technical Accountant

Christopher Morgan, Trainee Democratic Services Officer

**61. MINUTES OF THE PREVIOUS MEETING**

The minutes of the previous meeting were signed as a correct record by the Chair.

**62. INTERNAL AUDIT PROGRESS REPORT**

The report was presented by the Audit Manager. She informed the Committee of the internal audits undertaken and the audit work would be supplemented by gathering assurance information across the council. A fraud risk analysis is maintained and this was in the process of being updated.

In response to questions from Councillors, the Audit Manager confirmed that they were content with the progress that had been made, and explained to the Committee what anti-fraud measures the Council had in place.

Resolved

That the Committee note the report.

**63. FINANCIAL INSTRUCTIONS AND CONTRACT PROCEDURE RULES WAIVER REPORT**

The report was presented to the Committee by the Audit Manager.

In response to a question from a Councillor, the Audit Manager informed the Committee that BEIS was an acronym for the Department of Business, Energy, and Industrial Strategy.

Resolved

That the Committee note the report.

**64. ANNUAL AUDIT LETTER**

The report was presented to the Committee by representatives from Grant Thornton. They introduced the new External Audit Manager to the Committee.

Resolved

That the Committee note the report.

**65. AUDIT PROGRESS REPORT & SECTOR UPDATE**

The report was presented to the Committee by Grant Thornton. They informed the Committee they had concluded the certification work to the DWP extended deadline, and there were no major technical changes in their risk assessment for 2020-2021. They outlined major changes in the Value for Money assessment which would be much broader in scope and will involve a separate report with recommendations for improvement if required.

In response to questions from Councillors, the representative from Grant Thornton advised the Committee that the report for 2019-2020 had been completed in January. They also clarified what constituted a significant control weakness in the audit process and that this was a judgemental view which was subject to a moderation process; explained the cross over between value for money work and accounts work; and gave details of the adjustment that had been made in the Housing Benefit report.

Resolved

That the Committee note the report.

**66. INFORMING THE AUDIT RISK ASSESSMENT FOR TEIGNBRIDGE DISTRICT COUNCIL 2020/21**

The report was presented to the Committee by the Audit Director from Grant Thornton. She informed the Committee of the new auditing standard which required them to formalise more of what they do at the risk assessment stage as well as the impact of Covid-19.

In response to comments from Councillors, the Audit Director informed the Committee that the aim of the report is to ensure members had opportunity to

comment on the responses provided by the Section 151 Officer and the Internal Audit Manager. Members were advised to check whether these are commensurate with their own understanding of the arrangements in place.

Resolved

That the Committee note the report.

The meeting commenced at 10.00 am and finished at 10.40 am.

Chair  
Councillor Sally Morgan