

## **AUDIT SCRUTINY COMMITTEE**

**9 OCTOBER 2024**

Present:

Councillors Morgan (Chair), Jackman, Purser and Steemson

Apologies:

Councillors Radford, Thorne, Jeffries and Ryan

Officers in Attendance:

Martin Flitcroft, Director of Corporate

Sue Heath, Audit Manager

Christopher Morgan, Trainee Democratic Services Officer

Charles Perryman, Corporate Health & Safety Manager

Peter Barber, External Auditor

### **34. MINUTES OF THE PREVIOUS MEETING**

It was proposed by Cllr Morgan and seconded by Cllr Steemson that the minutes of the previous meeting were agreed as a correct record and signed by the chair.

A vote was taken – all were in favour.

Resolved

that the minutes of the previous meeting were agreed as a correct record and signed by the chair.

### **35. DECLARATIONS OF INTEREST.**

None

### **36. PUBLIC QUESTIONS (IF ANY)**

None

### **37. MEMBERS QUESTIONS (IF ANY)**

None

### **38. HEALTH AND SAFETY MANAGEMENT - PROGRESS WITH RECOMMENDATIONS**

The Health and Safety Manager provided a verbal update to the committee on the progress with recommendations following the Health and Safety audit.

The Committee heard that managers were being reminded that they were responsible for health and safety within their teams, and that new guidance documents were being written for approval by Strategic Leadership Team. The changes to corporate heads of service would give the chance to bring awareness to health and safety in the new departments under them. SLT would revisit the action management plan.

The Committee discussed risk assessments. Officers would only undertake risk assessments if they were deemed competent and prepared by their line manager. An external specialist was brought in two years ago to help with writing risk assessments. There was a need to ensure managers read and renewed risk assessments. This was most important for high risk services. Fire risk assessments were undertaken for Forde House, Old Forde House, Lucsombe and Albany houses. The increase in TDC housing stock would result in more risk assessments being undertaken for these dwellings. A Housing Compliance Officer had been appointed to assist with this.

The Committee also heard about the provision of health and safety training. Specific training was provided to waste department officers who would then pass this on to others. There was a need to ensure those who receive any training remain competent on the subject of their training.

The Committee jointly agreed that it is a priority that Health and Safety training be delivered. They considered it essential that the action management plan be taken to SLT for further overview and discussion. They also requested that this item return to the next Audit Scrutiny Committee for further scrutiny.

### **39. GRANT THORNTON UPDATES**

The Grant Thornton representative introduced the item to the Committee. He discussed the backstop reset, which would be a reset for the audit process. It was noted that there would be a lot of work required to ensure that the 2023-24 Audit would be completed on time due to the priority of presenting the next budget as well as staff vacancies. The backstop audits aimed to be completed by the end of the month.

The Committee also discussed the cost of the audits. There would be a reduction in costs for the backstop years, but as discussed at previous meetings, there would be an increase in costs going forward in order to ensure the external auditors have the staff they need to deliver the audit. A reduced overall audit workload was also going to aid in the delivery of the external audit.

The Committee heard that in terms of a going concern, the process for auditing Local Government differed to that of a business as there was an assurance that the organisation would continue providing services.

The Committee agreed that an informal meeting would be held sometime before January to be briefed on the progress of the audit. The Chair of the Audit Committee would attend the next Full Council pre-meeting in order to discuss the items recommended on from Audit Scrutiny Committee.

**40. ANNUAL GOVERNANCE STATEMENT UPDATES 2021-2022 AND 2022-2023**

The Audit Manager introduced the item to the Committee. It was noted that these were addendums to the Annual Governance Statements for these years due to the requirement to ensure they were current at the date they would be published.

It was proposed by Cllr Morgan and seconded by Cllr Jackman that the Committee recommends to Full Council that the Annual Governance Statement Addendums for 2021-2022 and 2022-2023 are approved.

A vote was taken – all were in favour.

Resolved

That the Committee recommends to Full Council that the Annual Governance Statement Addendums for 2021-2022 and 2022-2023 are approved.

**41. 2021/22 AND 2022/23 FINAL ACCOUNTS**

The Director of Corporate, Finance introduced the item. The agenda pack included the updated Annual Governance Statements as well as letters to the External Auditors.

It was proposed by Cllr Morgan and seconded by Cllr Jackman that the Committee recommends the final statement of accounts 2021/22 and 2022/23, updated Annual Governance Statements for 2021/22 and 2022/23 and letters of representation for 2021/22 and 2022/23 for approval to Council.

A vote was taken – all were in favour

Resolved

That the Committee recommends the final statement of accounts 2021/22 and 2022/23, updated Annual Governance Statements for 2021/22 and 2022/23 and letters of representation for 2021/22 and 2022/23 for approval to Council.

**42. AUDIT SCRUTINY COMMITTEE - TERMS OF REFERENCE**

The Audit Manager introduced the item to the Committee. The Committee were advised that the changes proposed would help streamline the approvals process for these items as well as bring the authority in line with other national Audit Committees.

It was proposed by Cllr Morgan and seconded by Cllr Steemson that the Committee recommends to Full Council that the revised terms of reference and authorisation process for the Council Tax base, the Annual Governance Statement, and the Financial Statements, are approved.

A vote was taken – all were in favour.

Resolved

that the Committee recommends to Full Council that the revised terms of reference and authorisation process for the Council Tax base, the Annual Governance Statement, and the Financial Statements, are approved.

#### **43. INTERNAL AUDIT PROGRESS REPORT**

The Audit Manager introduced the item to the Committee. The service continues to work with the Devon Audit Partnership to deliver the Audit Plan. The household support fund audit had been completed with a rating of Excellent. Terms of reference are being agreed for a Democratic Services audit, which would include looking at governance arrangements and the recording of decisions. The Health and Safety audit had resulted in a 'fair' rating and so the Health and Safety Manager had attended Audit Scrutiny Committee to discuss. In response to a question about resources, the Audit Manager discussed staffing and the corporate restructure, including plans to review resources.

It was proposed by Cllr Morgan and seconded by Cllr Jackman that the Internal Audit Progress Report be noted.

A vote was taken – all were in favour.

Resolved

that the Internal Audit Progress Report be noted.

The meeting commenced at 10.00 am and finished at 11.42 am.

Chair  
Cllr Sally Morgan