



Minutes of the Audit Committee

23 March 2011

-: Present :-

Councillors Addis, Excell, Mills and Stringer

(Also in attendance: Councillor Gordon Oliver)

630. Election of Chairman/woman

Councillor Mills was elected Chairman for the remainder of the 2010/11 Municipal Year.

631. Apologies

Apologies for absence were received from Councillors Charlwood and Richards.

632. Minutes

The Minutes of the meeting of the Audit Committee held on 8 December 2010 were confirmed as a correct record and signed by the Chairman.

633. Audit Progress Summary to 10 March 2011

Members noted Report 68/2010 which set out the reports that the Audit Commission had issued since the Audit Committees last meeting on 8 December 2010, the work they were currently undertaking and Audit Commission events and national reports.

Steve Brown of the Audit Commission advised Members that the Audit Commission had consulted on its proposed work programme and scales of fees for 2011/12 which had resulted in a relatively small number of responses. He advised that consultees welcomed the rebates and the reductions in fees but felt that they should be larger, as a result the Audit Commission agreed, subject to affordability, to make additional rebates in 2011/12.

634. Certification of Claims and Returns

Members noted Report 69/2011 which summarised the findings from the certification of 2009/10 claims. Report 69/2011 included the messages that arose from the Audit Commissions assessment of Torbay Councils arrangements for preparing claims and returns and information on claims that the Audit Commission have amended or qualified.

Steve Brown of the Audit Commission informed Members that the overall conclusion of the certification of 2009/10 claims was that the control environment for managing grant claims at the Council was adequate, however there were some areas identified where the Council should strengthen its claims arrangements.

635. Joint Working Protocol - Internal and External Audit

Members noted Report 70/2011 which set out the objectives of the Joint Working Protocol – Internal and External Audit. Report 70/2011 assured Members that both external and internal audit resources were being applied efficiently and represented good value for money by demonstrating their commitment to work together effectively.

The Joint Working Protocol had a number of objectives such as providing a framework for cooperation in planning and conducting external and internal audits audit work. Members were advised that to achieve the protocols objectives, internal and external audit would need to work together effectively with clear communication throughout the year.

636. Internal Audit Plan 2011/12

Members considered Report 71/2011 which set out the Internal Audit Plan for 2011/12. Members were advised that the internal audit function was provided by the Devon Audit Partnership which provides audit services to Devon County Council, Plymouth City Council and Torbay Council, for each of these authorities Audit Plans were prepared using a risk based approach and priority assessment including consultation at both strategic and operational levels to ensure the service provided was aligned to customer needs. The number of audit days for each customer was based upon available resources and previous service levels.

The Assistant Head of the Devon Audit Partnership informed Members that the Audit Plan for 2011/12 had to be flexible especially in light of schools changing to academies as they are required to have a 'responsible officer' role rather than an internal audit function. He advised that the Devon Audit Partnership were in a position to provide responsible officers hence the need for the 2011/12 Audit Plan to be flexible.

Resolved:

That in principle the proposed Audit Plan for 2011/12 be agreed.

637. Progress Report on Risk Management

The Committee noted Report 72/2011 which provided Members with an update on the recent activities and progress being made within the Risk Management Division. Report 72/2011 demonstrated how the Council was pro-actively managing its risks together with the beneficial outcomes from a corporate and operational stance.