

Minutes of the Audit Committee

29 July 2020

-: Present :-

Councillor Loxton (Chairman)

Councillors Hill, Howgate, Kennedy and O'Dwyer

205. Apologies

An apology for absence was received from Councillor Ellery.

206. Appointment of Vice-Chairman

The Audit Committee made the following recommendation to Council:

That Councillor Kennedy be appointed Vice-Chairman for the remainder of the Municipal Year.

207. Review of Corporate Health & Safety

Members noted a report that provided an overview to demonstrate the progress being made to improve the delivery, management and culture of health and safety across Torbay Council. Members were aware poor working practices at Brixham Harbour came to the attention of the Health and Safety Executive (HSE) in February 2019, with fundamental weaknesses on managing the corporate health and safety risks highlighted by Internal Audit in May 2019. The HSE required the Council to develop an action and provide regular updates, this action plan also picked up the issues raised by Internal Audit.

The Environmental Health Manager advised Members that the focus of work had been entirely risk based with a light touch audit being undertaken across the whole organisation. This resulted in departments being risk rated into high, medium and low which will inform future detailed audits. To date audits for all high and many medium risk departments have been completed. A training programme for all managers and front line staff had been rolled out, however COVID-19 had significantly impacted upon this delivery and subsequently impacted on embedding a health and safety culture across the organisation.

Members were informed that a Health and Safety Management System, SHE Assure, had been purchased and the incident module had been rolled out. The system allowed for the recording of incidents (including near misses) and the management of the actions that arise from the investigations. Support training

was taking place in order to embed the system across the organisation, TDA, schools and SWISCO.

The Environmental Health Manager highlighted to Members that some of the completion dates in the original audit have had to change, due to risk prioritisation and recently COVID-19, but significant progress had been made in all areas, with some areas already completed. In response to Members questions, the Environmental Health Manager confirmed that the biggest risk was embedding a health and safety culture; he explained that poor health and safety records was an indication of people not 'buying into' the culture and that using SHE Assure had to become an automatic thought process for any incident or near miss.

208. External Audit Plan

The Audit Committee noted a report that provided an overview of the planned scope and timing of the statutory audit of the Council. Members were advised that the scope of the audit work was set in accordance with the Code and International Standards on Auditing. As such the Council's External Auditors, Grant Thornton would be responsible for forming and expressing an opinion on the following:

- The Council and group's financial statements that had been prepared by management with the oversight of those charged with governance; and
- Value for Money arrangements in place at the Council for securing economy, efficiency and effectiveness in the Council's use of resources.

Members were made aware that External Audit's approach was based on a thorough understanding of the Council's business and was risk based.

209. Overview of Investigations

Members considered an exempt report which provided details of an investigation into alleged financial irregularities. The Audit Committee requested further information and action, details of which are restricted due to these containing exempt information.

Chairman/woman