

Minutes of the Audit Committee

22 March 2023

-: Present :-

Councillor Loxton (Chairman)

Councillors Brooks, Douglas-Dunbar, Hill, Johns and O'Dwyer

39. Apologies

An apology for absence was received from Councillor Kennedy.

40. Minutes

The Minutes of the meeting of the Audit Committee held on 25 January 6 February 2023 were confirmed as a correct record and signed by the Chairman.

The Chairman requested the Director of Finance provide an update on the progress of the outstanding external audits of the Councils accounts for 2020/2021 and 2021/2022. Members were advised that the accounts for 2020/2021 should be close to being signed off with the TDA pass through being close to resolution. Work on 2021/2022 accounts commenced in January however due to a shortage of staff, Grant Thornton have had to divert resources and will not be undertaking any further examination of the accounts until July.

41. Risk governance process for our integrated Adult Social Care Services

At Audit Committee held on 26th January 2022, the Council's Section 151 Officer shared a letter from ASW Assurance. ASW Assurance provide internal audit, counter fraud and consultancy services to Torbay and South Devon NHS Foundation Trust. The letter summarised their assurance findings in relation to the adult social care services provided to the council by the Trust for 2020/21.

Upon reviewing the letter, members of Audit Committee questioned the Section 151 Officer if this letter was sufficient reassurance for the Council. The Council's Section 151 Officer provided a verbal response and following the meeting requested that the Senior Performance and Risk Officer formulate the Council's and Trust's risk assurance arrangements into a written process.

The process was set out in Appendix 1 to the submitted report and Members noted that the process would be appended to the Council's Risk Management Framework document.

42. Internal Audit Plan - Including the Internal Audit Charter and Strategy 2023-24

The Audit Committee noted the report that set out the Internal Audit Plan for 2023-24. The Head of the Devon Audit Partnership informed Members that the audit plan represents the proposed internal audit activity for the year and an outline scope of coverage. The report also set out the Audit Charter which formally describes the purpose, authority, and principal responsibilities of the Council's Internal Audit Service, which was provided by the Devon Audit Partnership (DAP), and the scope of Internal Audit work.

43. Counter Fraud and Corruption Policy Update

The Corporate Fraud and Error Manager informed Members that fraud was an ever-more complex and continuously evolving crime that posed a serious threat to the public sector presenting a major drain on the public purse. Therefore, it was imperative that all public-sector staff worked to prevent fraud activity and understand the threats and risks involved to the economy of the country and the economy of Torbay.

Members noted the submitted report and the Council's Constitution which set out that the Chief Finance Officer was responsible for a Council wide anti-fraud and anti-corruption policy. With the terms of reference for the Audit Committee being "to monitor policies on raising concerns" this included the Anti-Fraud and Corruption Policy.

44. HR Investigations and Whistleblow

Members noted the report that provided a high-level summary of the number of HR and Whistleblow investigations in the year 2022.

Chairman/woman