



Minutes of the Audit Committee

26 March 2019

-: Present :-

Councillor Tyerman (Chairman)

Councillors Barnby, O'Dwyer and Morey

167. Apologies

An apology for absence was received from Councillor Long.

168. Minutes

The Minutes of the meeting of the Audit Committee held on 22 January 2019 were confirmed as a correct record and signed by the Chairman.

169. Urgent Items

The Committee considered the item in Minute 170, and not included on the agenda, the Chairman being of the opinion that they were urgent by reason of special circumstances i.e. the matter having arisen since the agenda was prepared and it was unreasonable to delay a decision until the next meeting.

170. Housing Benefit Subsidy Claim 2017/18

Members considered an exempt letter that had been sent to the Department for Work and Pension in response to the Housing Benefit 2017/18 Subsidy Claim. Members sought details regarding the levels of testing undertaken by external and internal audit as well as actions being taken by the Senior Leadership Team to ensure the quality control processes are in place when processing claims. The Council has also decided that a fundamental review of its Housing Benefit processing should be undertaken and is working with the Local Government Association and Civica as to their support in order to review our current operations and identify learning.

Resolved:

- i) That a further update report be presented to a future Audit Committee, that the update include details of the level of testing performed to date and results thereof; and
- ii) that an update be circulated to the Mayor and Groups Leaders.

171. Internal Audit Strategy

Members noted the Internal Audit Strategy which is a high-level statement of how the internal audit service will be delivered and developed in accordance with the Internal Audit Charter.

172. Internal Audit Charter

The Committee noted the Internal Audit Charter which formally described the purpose, authority and principal responsibilities of the Council's Internal Audit Service.

173. Internal Audit Plan 2019-20

The Audit Committee noted the audit plan which sets out the proposed internal audit activity for the year and an outline scope of coverage. At the start of each audit the scope is discussed and agreed with management with the view to providing management, the Chief Finance Officer and members with assurance on the control framework to manage the risks identified. Members further noted the plan will remain flexible and any changes will be agreed formally with management.

174. Corporate Performance Report Quarter 3

The Corporate Performance Report for Quarter 3 was noted.

175. LGA Finance Peer Challenge Action Plan - Progress Update

The Director of Corporate Services provided Members with an update on the actions set out in LGA Finance Peer Challenge – Action Plan.

176. External Audit Plan - Year Ending 31 March 2019

Members noted a report that that provided an overview of the planned scope and timing of the statutory audit of Torbay Council. Grant Thornton as the Council's External Auditors will form and express an opinion on the:

- Authority's financial statements that have been prepared by management with the oversight of those charged with governance the Audit Committee; and
- Value for money arrangements in place at the Authority for securing economy, efficiency and effectiveness in your use of resources.

Members further noted that the audit approach was based on a thorough understanding of the Authority's business and was risk based.

177. Audit Progress Report and Sector Update

Members noted a report which detailed the progress Grant Thornton has made in delivering their responsibilities as the Council's External Auditors. The report also included a summary of emerging national issues and developments that may be relevant to the Council.

Chairman/woman
