



North Devon Council  
Civic Centre  
Barnstaple  
North Devon EX31 1EA

M. Mansell, BSc (Hons),  
C.P.F.A.  
Chief Executive

### **AUDIT COMMITTEE**

A meeting of the Audit Committee will be held in the Torridge Room, Civic Centre, Barnstaple on **TUESDAY 11<sup>TH</sup> MARCH 2014 AT 6.00 P.M.**

**NOTE: An informal meeting of the Audit Committee will be held for Members to meet with the External Auditors at 5.45pm prior to the meeting of the Audit Committee.**

Members of the Committee:      Councillor Bradford (Chairman)  
   Councillor Croft (Vice-Chairman)

Councillors Chesters, Harrison, Haywood, Hockin and Ley.

### **AGENDA**

1. Apologies for absence.
2. To approve as a correct record the minutes of the meeting held on 14<sup>th</sup> January 20143 (attached).
3. Items brought forward which in the opinion of the Chairman should be considered by the meeting as a matter of urgency.
4. Declarations of Interests. (Please complete the form provided at the meeting or telephone Member Services to prepare a form for your signature before the meeting. Interests must be re-declared when the item is called, and Councillors must leave the room if necessary.)
5. To agree the agenda between Part 'A' and Part 'B' (Confidential Restricted Information).

### **PART 'A'**

6. **Emergency Planning provision.** Report by the Community Protection Manager (attached) (Pages 1 to 22).
7. **External Audit Update.** Report by Grant Thornton (attached) (Pages 23 to 37).

8. **Annual Review of the Committee's effectiveness.** Chair and Vice Chair to report on the outcomes of their attendance at the Audit and Governance Committee at Torridge District Council.
9. **Incorrect treatment of Council Tax Benefit.** Update from the Head of Financial Services in relation to minute 45 of the meeting held on 14<sup>th</sup> January 2014.
10. **North Devon Theatres.** Update from the Corporate and Community Support Manager in relation to minute 49 of the meeting held on 14<sup>th</sup> January 2014.
11. **Council Tax Support Scheme and Questions.** Head of Financial Services to report.
12. **Audit Recommendation Tracker.** Report by the Corporate and Community Support Manager (attached) (Pages 38 to 46).
13. **Draft Operational Internal Audit Plan.** Report by Mazars PSIA Limited (attached) (Pages 47 to 56).
14. **Internal Audit Charter.** Report by Mazars PSIA Limited (attached) (Pages 57 to 62).
15. **Internal Audit Progress Report 2013/14.** Report by Report by Mazars PSIA Limited (attached) (Pages 63 to 70).
16. **Work Programme 2013/14.** To consider the work programme (attached) (Page 71).
17. **Exclusion of Public and Press and Restriction of Documents.**

RECOMMENDED :

- (a) That, under Section 100A(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following items as they involve the likely disclosure of exempt information as defined by Paragraphs 3 and 7 of Part 1 of Schedule 12A of the Act (as amended from time to time), namely information relating to the financial or business affairs of any particular person (including the authority holding that information) and information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.
- (b) That all documents and reports relating to the items be confirmed as "Not for Publication".

**PART 'B' (Confidential Restricted Information).**

18. **Internal Audit Report – Payroll and Staff Expenses (including mileage claims) 2013/14.** Report by Deloitte and Touche Public Sector Internal Audit (attached) (Pages 72 to 91).
19. **Internal Audit Report – Treasury Management 2013/14.** Report by Deloitte and Touche Public Sector Internal Audit (attached) (Pages 92 to 106).
20. **Internal Audit Report – Homelessness Service (Temporary Accommodation) 2013/14.** Report by Deloitte and Touche Public Sector Internal Audit (attached) (Pages 107 to 120).

21. **Internal Audit Report – Housing Needs (including Choice Based Lettings).** Report by Deloitte and Touche Public Sector Internal Audit (attached) (Pages 121 to 132).
22. **Internal Audit Report – Data Centre 2012/13.** Report by Mazars PSIA Limited (attached) (Pages 133 to 150).
23. **Internal Audit Report – Main Accounting System and Budgetary Control 2013/14.** Report by Deloitte and Touche Public Sector Internal Audit (attached) (Pages 151 168).

**Reminder - Members please return your agenda to the Member Services Officer at the end of the meeting.**

**If you have any enquiries about this agenda, please contact Member Services, telephone numbers 01271 388253/388254**



## **North Devon Council protocol on recording/filming at Council meetings**

The Council is committed to openness and transparency in its decision-making. Recording is permitted at Council meetings that are open to the public. The Council understands that some members of the public attending its meetings may not wish to be recorded. The Chairman of the meeting will make sure any request not to be recorded is respected.

The rules that the Council will apply are:

1. The recording must be overt (clearly visible to anyone at the meeting) and must not disrupt proceedings. The Council will put signs up at any meeting where we know recording is taking place.
2. The Chairman of the meeting has absolute discretion to stop or suspend recording if, in their opinion, continuing to do so would prejudice proceedings at the meeting or if the person recording is in breach of these rules.
3. We will ask for recording to stop if the meeting goes into 'part B' where the public is excluded for confidentiality reasons. In such a case, the person filming should leave the room ensuring all recording equipment is switched off.
4. Any member of the public has the right not to be recorded. We ensure that agendas for, and signage at, Council meetings make it clear that recording can take place – anyone not wishing to be recorded must advise the Chairman at the earliest opportunity.
5. The recording should not be edited in a way that could lead to misinterpretation or misrepresentation of the proceedings or in a way that ridicules or shows a lack of respect for those in the recording. The Council would expect any recording in breach of these rules to be removed from public view.

### **Notes for guidance:**

Please contact either our Member Services team or our Communications team in advance of the meeting you wish to record at so we can make all the necessary arrangements for you on the day.

For more information contact the Member Services team on **01271 388254** or email **memberservices@northdevon.gov.uk** or the Communications Team on **01271 388278**, email **communications@northdevon.gov.uk**.