



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 Council Chamber, Civic Centre, Barnstaple on **TUESDAY 20TH MAY 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 in the Yeo Room 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 11th March 2014 (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. **North Devon Council Procurement System.** Briefing Paper by the Procurement and Service Delivery Manager (attached) in pursuance to minute 44(c) of the meeting of the Committee held on 14th January 2014 (Pages 1 to 2).
7. **Audit Committee Update for North Devon Council.** Report by Grant Thornton (attached) (Pages 3 to 11).

8. **The Audit Plan for North Devon Council 2013/14.** Report by Grant Thornton (attached) (Pages 12 to 28).
9. **Housing Benefit Subsidy Certification Work Plan for North Devon Council 2013/14.** Report by Grant Thornton (attached) (Pages 29 to 34).
10. **External Audit Fee Letter 2014/15.** Letter from Grant Thornton (attached) (Pages 35 to 38).
11. **Audit Recommendation Tracker.** Report by the Corporate and Community Support Manager (attached) (Pages 39 to 46).
12. **Reporting to Backbench Members.** Chairman to report in pursuance to minute 46(a) of the meeting held on 14th January 2014.
13. **Work Programme 2013/14.** To consider the work programme (attached) (Page 47).
14. **Draft Internal Audit Annual Report 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached) (Pages 48 to 62).
15. **Internal Audit Report – Risk Management and Corporate Governance 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached) (Pages 63 to 77).
16. **Internal Audit Report – Efficiency Savings 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached) (Pages 78 to 89).
17. **Internal Audit Report – Cash Collection 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached) (Pages 90 to 102).
18. **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).

19. **Internal Audit Report – Disaster Recovery.** Report by MAZARS Public Sector Internal Audit Limited (attached) (Pages 103 to 121).
20. **Internal Audit Report – Revenues and Benefits Systems – Application Audit.** Report by MAZARS Public Sector Internal Audit Limited (attached) (Pages 122 to 132).

21. **Corporate Risk Register.** Report by the Corporate and Community Support Manager (attached) (Pages 133 to 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**.