



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 15th JULY 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 Torridge 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 20th May 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. **Audit Committee Update for North Devon District Council.** Report by Grant Thornton (attached). (Pages 1 – 15).
7. **Protecting the Public Purse Fraud Briefing.** Presentation by Grant Thornton.

8. **Audit of the Financial Statements - Compliance with International Auditing Standards.** Draft response by Head of Financial Services and Chairman of the Committee (attached). (Pages 16 – 18).
9. **Annual Governance Statement 2013/14.** Report by the Head of Legal Services (attached). (Pages 19 – 39).
10. **Statement of Accounts 2013/14.** Report by Head of Financial Services (attached). (Pages 40 – 126).
11. **Technology Forge and Land Registration Project.** Report by Head of Legal Services (attached). (Pages 127 – 132).
12. **Internal Audit Report – Theatres and Museums 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached). (Pages 133 – 146).
13. **Internal Audit Report – Private Sector Renewal Renewals (Disabled Facilities Grant) 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached). (Pages 147 – 159).
14. **Internal Audit Report – Crematorium Return 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached). (Pages 160 – 172).
15. **Internal Audit Report – VAT 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached). (Pages 173 – 184).
16. **Internal Audit Report – Contracts and Capital Expenditure 2013/14.** Report by MAZARS Public Sector Internal Audit Limited (attached). (Pages 185 – 199).
17. **Audit Recommendation Tracker.** Report by the Head of Financial Services (attached). (Pages 200 – 208).
18. **Work Programme 2013/14.** To consider the work programme (attached). Page 209.
19. **Internal Audit Progress Report.** Report by MAZARS Public Sector Internal Audit Limited (attached). (Pages 210 – 220).

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**.