



North Devon Council  
Brynsworthy Environment Centre  
Barnstaple  
North Devon EX31 3NP

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

### **AUDIT COMMITTEE**

A meeting of the Audit Committee will be held in the Barum Room - Brynsworthy Environment Centre on **TUESDAY, 5TH MARCH, 2019 at 6.00 pm.**

**(NOTE: A location plan for the Brynsworthy Environment Centre is attached to the agenda front pages. There are limited car parking spaces in the Visitors parking area. If no spaces are available, please find an alternative space. Please ensure that you enter your name and car registration details in the book in front of the entrance door)**

Members of the Audit Committee                      Councillor Flynn (Chairman)

Councillors Croft, Haywood, Lovering, Moore, Patrinos and Roome

### **AGENDA**

1. Apologies for absence
2. To approve as a correct record the minutes of the previous meeting (Pages 1 - 10)
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. **Half Yearly Report by the Chair of the Audit Committee.** (Pages 11 - 14)  
Report by Chair of the Audit Committee (attached).
7. **Review of the Committee's Terms of Reference.** (Pages 15 - 18)

Report by the Head of Corporate and Community Services (attached).

8. **Review of Governance Arrangements** (Pages 19 - 28)

Report by the Head of Corporate and Community Services (attached).

9. **Major Changes to Accounting Policies Management Procedures to be reported by the Head of Resources** (Pages 29 - 48)

Report by the Head of Resources (Excerpt of Statement of Accounts 2018/19 attached).

10. **Draft Operational Internal Audit Plan.** (Pages 49 - 54)

Report by MAZARS Public Sector Internal Audit Limited (attached).

11. **Internal Audit Progress Report 2018/19.** (Pages 55 - 80)

Report by MAZARS Public Sector Internal Audit Limited (attached).

12. **External Audit Plan** (Pages 81 - 94)

Report by Grant Thornton (attached).

13. **Audit Progress Report and Sector Update.** (Pages 95 - 110)

Report by Grant Thornton (attached).

14. **Audit Recommendation Tracker** (Pages 111 - 120)

Report by Head of Corporate and Community Services (attached).

15. **Draft Work Programme 2019/20.** (Pages 121 - 124)

To consider the work programme (attached).

**PART B (CONFIDENTIAL RESTRICTED INFORMATION)**

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 item as it involves the likely disclosure of exempt information as defined by Paragraph 3 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).

(b) That all documents and reports relating to the item be confirmed as "Not for Publication".

16. **Corporate Risk Register.** (Pages 125 - 160)

Report by Head of Corporate and Community Services (attached).

**If you have any enquiries about this agenda, please contact Corporate and  
Community Services, telephone 01271 388253**

25.02.19



## **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 Corporate and Community 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 Corporate and Community Services team on **01271 388253** or email **memberservices@northdevon.gov.uk** or the Communications Team on **01271 388278**, email **communications@northdevon.gov.uk**.

North Devon Council offices at Brynsworth, the full address is:  
Brynsworth Environment Centre (BEC), Roundswell,  
Barnstaple, Devon, EX31 3NP.

Sat Nav postcode is EX31 3NS.

At the Roundswell roundabout take the exit onto the B3232, after about ½ mile take the first right, BEC is about ½ a mile on the right.

Drive into the site, visitors parking is in front of the main building on the left hand side.

On arrival at the main entrance, please dial 8253 for Corporate and Community Services.

