

Members of the Audit Committee
(Councillors R Lillis (Chairman), R Woods (Vice-Chair), K Mills,
P Pilkington, R Thomas, N Thwaites and T Venner)



Contact Clare Rendell
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Date 11 March 2019

**THE PRESS AND PUBLIC ARE WELCOME TO ATTEND THE MEETING
THIS DOCUMENT CAN BE MADE AVAILABLE IN LARGE PRINT, BRAILLE, TAPE
FORMAT OR IN OTHER LANGUAGES ON REQUEST**

Dear Councillor

I hereby give you notice to attend the following meeting:

AUDIT COMMITTEE

Date: Tuesday 19 March 2019
Time: 2.00 pm
Venue: Council Chamber - West Somerset House

Please note that this meeting may be recorded. At the start of the meeting the Chairman will confirm if all or part of the meeting is being recorded. You should be aware that the Council is a Data Controller under the Data Protection Act. Data collected during the recording will be retained in accordance with the Council's policy. Therefore unless you advise otherwise, by entering the Council Chamber and speaking during Public Participation you are consenting to being recorded and to the possible use of the sound recording for access via the website or for training purposes. If you have any queries regarding this please contact the officer as detailed above.

Yours sincerely

A handwritten signature in black ink, appearing to read "Bruce Lang".

BRUCE LANG
Proper Officer

WEST SOMERSET DISTRICT COUNCIL

Meeting to be held on Tuesday 19 March 2019 at 2.00 pm

Council Chamber - West Somerset House

AGENDA

1. **Apologies.**
2. **Minutes of the previous meeting of the Audit Committee.** (Pages 7 - 12)
3. **Declarations of Interest.**

To receive and record declarations of interest in respect of any matters included on the agenda for consideration at this meeting.

4. **Public Participation.**

The Chairman to advise the Committee of any items on which members of the public have requested to speak and advise those members of the public present of the details of the Council's public participation scheme.

For those members of the public wishing to speak at this meeting there are a few points you might like to note.

A three-minute time limit applies to each speaker and you will be asked to speak before Councillors debate the issue. There will be no further opportunity for comment at a later stage. Your comments should be addressed to the Chairman and any ruling made by the Chair is not open to discussion. If a response is needed it will be given either orally at the meeting or a written reply made within five working days of the meeting.

5. **Audit Committee Action Plan.** (Pages 13 - 14)

To update the Audit Committee on the progress of resolutions and recommendations from previous meetings – **SEE ATTACHED.**

6. **Grant Thornton External Audit - Audit Update** (Pages 15 - 36)

To consider Report No WSC 8/19 to be presented by Geri Daly, Audit Manager, Grant Thornton – **SEE ATTACHED.**

The purpose of the report is to provide the Audit Committee with a progress update regarding the work of the external auditors, Grant Thornton, together with information relating to emerging issues which may be relevant to the Council.

7. **Grant Thornton External Audit - Audit Plan** (Pages 37 - 56)

To consider Report No WSC 9/19 to be presented by Geri Daly, Audit Manager, Grant Thornton – **SEE ATTACHED.**

The purpose of the report is to introduce the Audit Plan for 2018/19 and to summarise the approach to the 2018/19 audit programme, together with the

auditors review on risk, materiality and value for money.

8. **Grant Thornton External Audit Certification Letter** (Pages 57 - 64)

To consider Report No WSC 10/19 to be presented by Geri Daly, Audit Manager, Grant Thornton – **SEE ATTACHED.**

The purpose of the report is to introduce the Certification Report 2017/18 which has been compiled by our external auditors, Grant Thornton, in relation to the certification of our Housing Benefit Subsidy Claim.

9. **SWAP Internal Audit - Audit Plan 2018/19 Outturn Report** (Pages 65 - 84)

To consider Report No WSC 11/19 to be presented by Alastair Woodland, Audit Manager, South West Audit Partnership – **SEE ATTACHED.**

The purpose of the report is to update members on the Internal Audit Plan 2018-19 progress and bring to their attention any significant findings identified through our work.

10. **SWAP Internal Audit - Annual Audit Opinion** (Pages 85 - 104)

To consider Report No WSC 12/19 to be presented by Alastair Woodland, Audit Manager, South West Audit Partnership – **SEE ATTACHED.**

The purpose of the report is to inform the Audit Committee of the Annual Opinion Report 2018-19 from Internal Audit.

11. **Corporate Risk Management Update** (Pages 105 - 118)

To consider Report No WSC 14/19 to be presented by Richard Doyle, Corporate Strategy and Performance Officer – **SEE ATTACHED.**

The purpose of the report is to provide an update on the corporate risks which are being managed by the Senior Leadership Team (SLT). The Committee are invited to debate whether all necessary corporate risks have been identified.

12. **Annual Governance Statement 2018/19** (Pages 119 - 136)

To consider Report No WSC 15/19 to be presented by Richard Doyle, Corporate Strategy and Performance Officer – **SEE ATTACHED.**

The purpose of the report is to include a review of the actions set for 2018/19 Annual Governance Statement and a proposed set of actions for the 2019/20 year.

13. **Review of Effectiveness of Internal Audit** (Pages 137 - 144)

To consider Report No WSC 16/19 to be presented by Richard Doyle, Corporate Strategy and Performance Officer – **SEE ATTACHED.**

The purpose of the report is to inform the Audit Committee of the recent review of the effectiveness of the delivery of Internal Audit through SWAP (South West Audit Partnership) during 2018/19.

14. **Transitional Financial Arrangements - Responsibility for Preparation of the Final Accounts of a Predecessor Council** (Pages 145 - 148)

To consider Report No WSC 17/19 to be presented by Andy Stark, Interim Head of Financial Services and Deputy s151 Officer – **SEE ATTACHED.**

The purpose of the report is to advise members of the transitional arrangements with regard to the preparation of final accounts of both predecessor councils; Taunton Deane Borough Council and West Somerset Council.

COUNCILLORS ARE REMINDED TO CHECK THEIR POST TRAYS