

JOINT ADVISORY ACCOUNTS AND AUDIT COMMITTEE

MINUTES OF MEETING HELD ON MONDAY 25 MARCH 2019

Present: Cllrs L Hamilton (Chairman), P Brown, M Gould, N Bundy, S Christopher, G Duke, J Ellis and A Weaving

Apologies: Cllrs G Jefferson, J Westbrook, P Williams MBE, M Roberts, T Ferrari and O Kanji

Also present: Cllr A Alford

Officers present (for all or part of the meeting):

Rupert Bamberger (Assistant Director SWAP), Julie Strange (Head of Financial Services), Jason Vaughan (Strategic Director), Sally White (Principal Auditor SWAP) and Lindsey Watson (Senior Democratic Services Officer)

24. CODE OF CONDUCT

The Strategic Director and Head of Financial Services both declared an interest as Directors of SWAP until 31 March 2019.

25. MINUTES

The minutes of the last meeting held on 3 December 2018 were agreed and signed as a correct record.

26. INTERNAL AUDIT ACTIVITY - PLAN PROGRESS 2018/19

Members received and considered a report which summarised the work of Internal Audit for the 2018/19 Audit Plan and provided a schedule summarising the audits completed since the last update to the committee.

Members considered the issues arising from the report and during discussion, the following points were raised:

- In response to a question raised it was noted that there was not currently any specific internal audit work related to the construction industry scheme within the plan for the new Dorset Council but that this could be considered
- With regard to people engaged by limited liability companies, the SWAP representative confirmed that within the internal audit plan for Dorset Council, a review of compliance with IR35 was included which would hopefully satisfy this point
- In response to a point raised with regard to issues with IT associated with the land charges service, the Strategic Director noted that the situation with the land charges service had been more than just an IT issue. It had been more closely related to how the service had previously been organised, the level of manual tasks within the service and how land charges accessed information from the planning service. Transforming land charges

into a digital service had provided benefits to the existing councils and also to Dorset Council moving forward. Lessons had been learnt for planning services for the future. It was recognised that the land charges service had been turned around

- The Chair referred to some pages of the agenda where the information had not been published clearly. Updated pages were made available to members at the meeting. The SWAP representative confirmed that the information affected was related to reviews of council tax and NNDR, where there was a high (substantial) level of assurance
- In response to a question on the issue of empty homes, the Assistant Director of SWAP confirmed that this was not specifically covered in this report, but it was noted that there were no concerns from SWAP in this area, from an internal audit perspective.

The Chairman thanked SWAP for their work with the committee.

27. **DELOITTES AUDIT PLAN REPORT**

The committee received and considered a report from Deloitte, the external auditor for all three councils within the Dorset Councils Partnership, to present the External Audit Plan 2018/19.

Members considered the issues arising from the report and during discussion the following points were raised:

- In response to a question, the representative of Deloitte confirmed that they undertook existence testing and would visit properties to confirm that they were in good use
- The Chair noted that the previous external auditor had produced a regular report with regard to signing off journals. In response, the representative of Deloitte suggested that this be implemented and it was noted that there were other controls that could be put in place to override the need for dual signatories
- A point was raised with regard to a specific piece of work undertaken by the previous external auditor following a request by a Weymouth and Portland elector. The Strategic Director noted that this was being followed up with the previous external auditor and a response would be provided to the elector
- In response to a question, the representative of Deloitte noted that they undertook analytical testing of journals and looked at materiality.

28. **URGENT ITEMS**

There were no urgent items.

29. **EXEMPT BUSINESS**

There was no exempt business.

CLOSING COMMENTS

The Chairman thanked all members for their work on the committee. She also wished to recognise the efforts of the officers for their work in this area, their support to the committee and the delivery of savings and value for money for council tax payers. This view was echoed by other members.

The Strategic Director thanked the committee for the work they had done.

Duration of meeting: 2.00 - 2.42 pm

Chairman

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