

## **EAST DEVON DISTRICT COUNCIL**

### **Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 18 January 2024**

#### **Attendance list at end of document**

The meeting started at 2.30 pm and ended at 3.25 pm

#### **32 Minutes of the previous meeting**

The minutes of the Audit and Governance Committee held on 14 December 2023 were confirmed as a true record.

#### **33 Declarations on interest**

There were no declarations of interest.

#### **34 Public speaking**

There were no members of the public wishing to speak.

#### **35 Matters of urgency**

There was one late report which is recorded at Minute 41.

#### **36 Confidential/exempt item(s)**

There were none.

#### **37 Internal Audit Progress Report - December 2023**

Lisa Fryer from SWAP presented the Audit Progress report as of December 2023. She assured members that SWAP worked positively with the senior management team and was always happy to supply further information should the Committee request this.

##### **RESOLVED:**

1. That the progress made in delivery of the 2023/24 internal audit plan as at the end of December and the findings reported, be noted.
2. That for future meetings any 'Limited Assurance' reports including recommendations are published, and that relevant officers attend the committee for an update, be agreed.

#### **38 Risk Policy update**

The report presented the updated risk policy document. There were no substantive changes to the policy; officer titles and responsibilities had been updated and some minor updates to reflect best practice including to cover the Council's Risk Appetite concept to be defined in a separate statement.

##### **RESOLVED:**

1. That the Audit and Governance Committee agrees the adoption of the reviewed Risk Management policy and procedure document.

2. That the Committee nominate the Chair of Audit and Governance Committee to be the risk representative, to familiarise themselves with the risk register on behalf of the Committee and meet with the Management Information Officer as required.

## 39 **Information Governance**

The Director of Governance and Licensing's report sought the approval of the Committee to the creation of an Information Governance Board. This was to provide direction and guidance across the organisation for data protection and information governance activities, including the production by the Board of an annual report to the Committee. Further approval was sought for the creation of an Information Governance Working Group, to discuss and coordinate data protection and information governance activities at an operational level.

### **RESOLVED:**

1. To approve the creation of an Information Governance Board and Information Governance Working Group, and that the Committee nominate Cllr Todd Olive, Assistant Portfolio Holder for Coast, Country and Environment to the Information Governance Board.
2. That the Committee approve the Terms of Reference for the Information Governance Board attached at Appendix A to this report.
3. That the Audit and Governance Committee Terms of Reference be amended as part of the Monitoring Officer's review of the Constitution, to include explicit reference to oversight of Information Governance. Such changes to be made in consultation with the Chair of the Committee and recommended to Annual Council.

### **RECOMMENDED to Council:**

4. That the Director of Governance and Licensing be designated as the Council's Senior Information Risk Owner in place of the Director of Finance.

## 40 **'Time for change' - External Auditor updates**

At the Audit & Governance meeting on 21st September 2023, Grant Thornton presented their Audit Progress report and Sector update which included details of their report 'Time for change' - exploring the reasons for delayed publications of audited local authority accounts. This report recommended actions to bodies involved in the process, government, accounting standards bodies, auditors, local authority finance professionals and audit committees.

As requested by the Audit & Governance Committee the Director of Finance presented a report to consider that checklist and details of the original Grant Thornton report. Discussion included member training and the outcome of the skills survey sent to committee members. Lisa Fryer from SWAP confirmed the survey revealed some gaps in knowledge and experience, she stated that SWAP would be happy to cover any internal audit training as deemed necessary. The Chair and Director of Finance stated that any identified training needs would be considered for further training. The Independent Person appointment would help improve the skills and experience amongst the committee.

### **RESOLVED:**

That members noted the report and requested that further training for the Committee be considered.

41 **Audit and Governance Forward Plan**

Audit and Governance Forward Plan Items to be considered at the 21 March 2024 committee included:

- Annual Audit Plan 2024/25 and Review of Internal Audit Charter
- Internal Audit Plan Progress
- Auditor's Annual Report
- Audit Findings Report
- External Audit Plan
- Audit Committee update
- Risk Management review – half year review
- Partnership Review 2023
- Accounting Policies Approval
- Strata Annual Internal Audit report

**Attendance List**

**Councillors present:**

K Bloxham  
C Brown  
C Burhop (Vice-Chair)  
M Goodman  
S Hawkins (Chair)  
Y Levine  
T Olive

**Councillors also present (for some or all the meeting)**

J Brown  
R Collins

**Officers in attendance:**

Amanda Coombes, Democratic Services Officer  
Simon Davey, Director of Finance  
Lisa Fryer, SWAP  
John Symes, Finance Manager  
Melanie Wellman, Director of Governance & Licensing (Monitoring Officer)

**Councillor apologies:**

C Fitzgerald  
S Gazzard  
C Nicholas

Chair .....

Date: .....