

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 18 September 2025

Attendance list at end of document

The meeting started at 1.40 pm and ended at 2.56 pm

13 Minutes of the previous meeting

The minutes of the Audit and Governance Committee held on 24 July 2025 were confirmed as a true record. The Chair gave an update to the actions taken from the minutes and thanked the Finance Manager for the accounts training given to the Committee.

14 Declarations on interest

There were no declarations of interests.

15 Public speaking

There were no members of the public registered to speak.

16 Matters of urgency

There were no matters of urgency.

17 Confidential/exempt item(s)

There were no confidential or exempt items.

18 Internal Audit Plan 2025-26 - SWAP

The Chair welcomed Rich Clark the CEO of SWAP to the meeting.

Connor McLaughlin Nester - Principal Auditor, SWAP, presented the report stating that SWAP Internal Audit Services had prepared the proposed Internal Audit Plan for Half 2 of 2025/26 (1 October 2025 to 31 March 2026). SWAP now required formal approval from the Audit and Governance Committee to proceed with the Plan.

The Chair reminded Committee members as well as non-committee members that they could contribute to the future direction of the Internal Audit Plan with what they think the Committee should be looking at.

RESOLVED:

That the 2025/26 Half 2 Internal Audit Plan be noted.

19 Internal Audit Activity Progress report

Connor McLaughlin Nester – Principal Auditor, SWAP, presented the report which outlined their progress in delivering the 2025/26 Half 1 Internal Audit Plan and provided a summary of outstanding internal audit actions as of 29 August 2025.

During discussion concern was raised to any audit actions over 12 months old that were still outstanding.

The CEO SWAP informed the Committee that he was also the Local Government representative on the Internal Audit Standards Board. He stated there was a specific obligation for heads of audit to highlight to organisations that were exposed to unacceptable risks, either an overdue action or also in the aggregate e.g. the number, volume or interaction risks were creating. This was not the position for EDDC in the report presented. The overdue actions presented; either individually or in the aggregate, were not exposing the Council to an unacceptable level of risk by SWAP's estimation.

A summary of the Supplier Reconciliation audit was received. The Chair was surprised the Council had not been undertaking credit checks on suppliers. It was noted that checks would be undertaken on a regular basis to the financial viability of key suppliers to identify any potential risks.

RESOLVED:

That the progress against the 2025/26 Internal Audit Plan as of 29 August 2025 and the findings reported be noted.

20 **External Auditor's Annual Report Year ending 31 March 2025**

Grant Thornton's Key Audit Partner Peter Barber and Joanne Taylor, Senior Manager for Value for Money presented the Interim External Auditor's Annual Report Year ending 31 March 2025. In summary, their work had identified a continued positive direction of travel during 2024/25, with the Council making further progress since last year in strengthening Value for Money arrangements. Whilst stakeholders could take assurance from these improvements further work was required to develop fully effective arrangements.

The Chair stated that this report as well as the report from SWAP gave external confirmation of the progress that the Council was making to its financial performance to which he found assuring.

RESOLVED:

That the External Auditor's Annual Report Year ending 31 March 2025 be noted.

21 **External Audit Accounts 2024/25 - Finance Manager and Grant Thornton verbal update**

The Finance Manager EDDC and Peter Barber from Grant Thornton gave a verbal update. Both were positive to the work ongoing and hitting priority dates and continuing to work for preparation to the audit requests to hit the deadline of 29 September 2025. Peter Barber stated the aspiration was for all work required to give an opinion for 2024/25 accounts, being completed by the external deadline of 27th February 2026.

22 **Audit and Governance Forward Plan**

Audit and Governance Committee Forward Plan items to be considered at the next committee included:

- Internal Audit Plan Progress report 2025/26
- External Audit Progress report and Sector update
- Financial Monitoring report update 2025/26 and Treasury Position Review
- External Audit Accounts 2024/25 verbal update
- Partnership Review 2024
- Annual Report - Delivery Plan for Fraud, Corruption & Compliance Strategy
- Strata Annual Internal Audit report 2024/25
- Review of confidential internal audit reports (to be in Part B)

Attendance List

Councillors present:

I Barlow
C Brown
C Burhop (Chair)
R Collins
O Davey (Vice-Chair)
C Fitzgerald
Y Levine

Councillors also present (for some or all the meeting)

B Bailey

Officers in attendance:

Robert Wood, Independent Person
Amanda Coombes, Democratic Services Officer
Peter Barber, Grant Thornton
Simon Davey, Director of Finance
Connor McLaughlin Nester, Principal Auditor
John Symes, Finance Manager
Melanie Wellman, Director of Governance (Monitoring Officer)
Rich Clark, CEO SWAP
Joanne Taylor, Grant Thornton

Councillor apologies:

K Bloxham
F King

Chair

Date: