

## **EAST DEVON DISTRICT COUNCIL**

### **Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 20 November 2025**

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

The meeting started at 2.32 pm and ended at 4.18 pm

#### **23 Minutes of the previous meeting**

The minutes of the Audit and Governance Committee held on 18 September 2025 were confirmed as a true record.

#### **24 Declarations on interest**

There were none given.

#### **25 Public speaking**

There were no members of the public wishing to speak.

#### **26 Matters of urgency**

There were none.

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

There was one verbal update dealt with in this way.

#### **28 Internal Audit Activity Progress Report – Quarter 2 2025/26**

Connor McLaughlin Nester - Principal Auditor, SWAP presented the report which outlined progress in delivering the 2025/26 Internal Audit Plan and provided a summary of outstanding internal audit actions as of 24 October 2025.

There was overall encouragement from Members and officers to the decline in the list of actions taken and that there were no high operational risks. It was requested that older actions were completed first and to only extend deadline dates under extraordinary circumstances.

#### **RESOLVED:**

That the progress against the 2025/26 Internal Audit Plan as of 24 October 2025 and the findings reported be noted.

#### **29 External Audit Progress report and sector updates**

Peter Barber, Key Audit Partner - Grant Thornton provided progress in the delivery of the responsibilities of the external auditor. It included a series of sector updates in respect of emerging issues for consideration.

There was discussion concerning information deadline dates to Grant Thornton from the council. Peter Barber confirmed the change in the way Grant Thornton and officers worked together was much better and that the processes were very involved.

The Finance Manager wished to thank the Finance Team for their hard and challenging work towards completing the audits. The team was working well with the auditors and although there were sometimes genuine delays, they were confident in getting this completed on time.

The Chair thanked and congratulated both the teams from EDDC and Grant Thornton for working well together especially as the backstop had created more work.

**RESOLVED:**

That the External Audit Progress report and sector update be noted.

30 **Strata Annual Internal Audit report 2024/25 - DAP**

Jo McCormick from DAP presented the report which provided a summary of the performance against the Internal Audit plan for the 2024/25 financial year. It highlighted the key areas of work undertaken and summarised the main findings and recommendations aimed at improving controls. The overall Annual Assurance Opinion on the overall adequacy and effectiveness of the Authority's Internal Control Environment was provided. Based on work performed to date during 2024-25 and experience from previous years, the Head of Internal Audit's Opinion on the adequacy and effectiveness of internal control framework was one of 'Reasonable Assurance'.

Discussion included the fact that specialist IT auditors from DAP were tasked with the Strata audits. The committee was advised that the Strata Joint Executive Committee, the Strata Joint Scrutiny Committee and the Information Governance Board all played a key part in ensuring accountability for managing information security and strategic risks. There was concern that IT was the largest corporate risk, but it was not clear where the responsibility finally lay. The Finance Director agreed that he, DAP and SWAP needed to liaise to get clarity to what each partner covers to get an overview of delivery of secure services.

**RESOLVED:**

That the Strata Annual Internal Audit report 2024/25 be noted.

31 **Partnership Register annual review**

Partnership information for the 2025/26 financial year until March 2026 was supplied to allow the Committee to monitor the status of the council's partnerships. This followed the year-end review of partnerships by responsible officers for 2024/25.

**RESOLVED:**

That the report for review in line with the current policy be noted.

32 **Audit and Governance Forward Plan**

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

- Risk Policy update

- Statement of Accounts Annual Government Statement 2024/25
- External Auditor's Audit Findings report
- 'Time for change' - External Auditor updates
- Annual Report - Delivery Plan for Fraud, Corruption & Compliance Strategy
- Financial Monitoring report update 2025/26 and Treasury Position Review
- External Audit Accounts 2024/25 verbal update
- Information Governance Board Annual report
- Strata reporting lines update

33 **Local Government (Access to Information) Act 1985 - Exclusion of Press and Public**

34 **Review of confidential internal audit reports - verbal update**

A brief oversight of this issue was given.

**Attendance List**

**Councillors present:**

I Barlow  
C Burhop (Chair)  
R Collins  
O Davey (Vice-Chair)  
C Fitzgerald  
M Goodman  
F King

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

J Loudoun

**Officers in attendance:**

Robert Wood, Independent Person  
Amanda Coombes, Democratic Services Officer  
Peter Barber  
Simon Davey, Director of Finance  
Tracy Hendren, Chief Executive  
Joanne McCormick  
Connor McLaughlin Nester, Principal Auditor  
John Symes, Finance Manager  
Melanie Wellman, Director of Governance (Monitoring Officer)

**Councillor apologies:**

K Bloxham  
Y Levine

Chair .....

Date: .....