

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 29 January 2026

Attendance list at end of document

The meeting started at 2.35 pm and ended at 4.25 pm

35 Minutes of the previous meeting

The minutes of the Audit and Governance Committee held on 20 November 2025 were confirmed as a true record.

36 Declarations on interest

There were none given.

37 Public speaking

There were no members of the public wishing to speak.

38 Matters of urgency

There were none.

39 Confidential/exempt item(s)

There were none.

40 Audit Findings report 2024/25

The External Auditors (Grant Thornton) presented to the Committee the Audit Findings report 2024/25.

Considering the previous years' backstop position, the aspiration for 2024/25 was to undertake a full in year audit and seek to regain as much assurance on closing balances on 31 March 2025, recognising the limitations of the prior year opening balances qualification. The Draft 2024/25 financial statements were published ahead of the end of June 2025 deadline. The full post-statements audit commenced in late September 2025 and as of 26 January 2026 the in-year audit was well progressed.

The Chair and Director of Finance wished to thank The Finance Manager and his team for their hard work and effort in getting the Council to an almost completed Audit. They thanked Grant Thornton for their support in getting to this position of having a disclaimed audit opinion and set of accounts.

The Leader of the Council wished to thank the Committee Chair; Cllr Chris Burhop, for driving this forward over the past year.

RESOLVED:

That the Audit Findings report 2024/25 be noted.

41

Revised Interim Auditors Annual Report (VfM) 2024/25

The report summarised all the work undertaken for EDDC during 2024/25 as the appointed external auditor. The core element of the report was the commentary on the value for money (VfM) arrangements. In summary, the work had identified a continued positive direction of travel during 2024/25 with the Council making further progress since last year in strengthening VfM arrangements. Whilst stakeholders could take assurance from these improvements further work was required to develop fully effective arrangements.

It was agreed that this report was to be included on the Full Council agenda on 25th February 2026.

RESOLVED:

That the Revised Interim Auditors Annual Report (VfM) 2024/25 be noted.

42

Statement of Accounts Annual Government Statement 2024/25

The Council's Statement of Accounts for 2024/25 had been audited and was available to the Audit & Governance Committee for approval. A report was contained on the Agenda from the Council's external auditors Grant Thornton detailing the work carried out and audit conclusion. Members were asked to note the letter of representation to Grant Thornton in respect of the financial statements for the year ended 31 March 2025.

RESOLVED:

1. To adopt the 2024/25 Statement of Accounts and delegated authority is given to the Chair of Audit & Governance and the Finance Director (CFO/S151) to sign when all matters concluded.
2. That the letter of representation be approved and signed by the Chair of Audit & Governance and the Finance Director (CFO/S151).

REASON:

There was a legal requirement for the Council to approve the Council's Statement of Accounts, the Council had delegated this function to the Audit & Governance Committee.

43

Annual report of Fraud & Compliance Work 2024-25 and Delivery Plan update

The report presented covered the following:

- Actions and outcomes for work on fraud, error and compliance in the 2024-25 financial year.
- An update on the delivery plan that sits under the Fraud, Corruption and Compliance Strategy 2024-2028 that was approved at the Audit and Governance meeting in March 2024.

RESOLVED:

1. That the Audit and Governance Committee approve the continuation of the Fraud, Error, and Compliance Team's proactive and reactive work for the upcoming financial year, as outlined in this report, and that the Single Person Discount (SPD) review be repeated in three years, subject to input from Devon County Council (DCC).
2. That the Committee approve the annual review and reporting for the Delivery Plan as part of the Corporate Fraud, Corruption and Compliance Strategy 2024-2028.

3. That delegated authority be granted to the Assistant Director responsible for Fraud, Error and Compliance to update the Delivery Plan throughout the year in response to changes in legislation, emerging fraud risks, or auditor recommendations. These updates will be made in consultation with the Director of Finance and the Director of Governance.

44 **Information Governance Board Annual report**

The report provided an update on the work of the Information Governance Board that was set up by the Audit and Governance Committee to have oversight of information governance across the Council. It was important that the Committee received a yearly update on the work of the Committee.

During discussion it was agreed that the minutes from the Information Governance Board be included on future Audit and Governance Committee agendas, with any Part B minutes to be discussed under Part B.

RESOLVED:

That the Committee note the annual report.

45 **Audit and Governance Forward Plan**

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

- Annual Audit Plan 2026/27 and Review of Internal Audit Charter
- Internal Audit Plan Progress
- External Audit Committee update
- Risk Policy update
- Financial Monitoring report update 2025/26 and Treasury Position Review
- Accounting Policies Approval
- Financial Monitoring report update 2025/26
- External Audit Accounts 2024/25 verbal update
- Information Governance Board updates

Attendance List

Councillors present:

C Burhop (Chair)

R Collins

O Davey (Vice-Chair)

C Fitzgerald

M Goodman

F King

Councillors also present (for some or all the meeting)

P Arnott

Officers in attendance:

Amanda Coombes, Democratic Services Officer

Peter Barber, Grant Thornton

Simon Davey, Director of Finance

Tracy Hendren, Chief Executive
Libby Jarrett, Assistant Director Revenues, Benefits, Corporate Customer Access, Fraud & Compliance
John Symes, Finance Manager
Gail Turner-Radcliffe, Grant Thornton
Melanie Wellman, Director of Governance (Monitoring Officer)
Dan Retter, Corporate Fraud and Compliance Officer

Councillor apologies:

I Barlow
C Brown
Y Levine

Chair

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Date:

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