

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 19 March 2026

Attendance list at end of document

The meeting started at 2.35 pm and ended at 4.40 pm

46 Minutes of the previous meeting

The minutes of the Audit and Governance Committee held on 29 January 2026 were confirmed as a true record.

47 Declarations on interest

There were none given.

48 Public speaking

There were no members of the public wishing to speak.

49 Matters of urgency

There were none.

50 Confidential/exempt item(s)

There were none.

51 Minutes of Information Governance Board held on 25 February 2026

Members noted the Minutes of Information Governance Board held on 25 February 2026.

52 Internal Audit Activity Progress Report – Quarter 3 2025/26

The report outlined the progress in delivering the 2025/26 Internal Audit Plan and provided a summary of outstanding internal audit actions as of 27 February 2026.

During discussion concern was raised over the management of contracts and the range of issues highlighted in the audit. These included:

- Not offering best value if there was no knowledge of contracts being chased up
- It was in the scope of the Committee to seek assurance on the procedures in place for contract management and how these were all linked
- This was basic management which the public would expect the council to get right
- There could be no outstanding actions on the audit for this area
- That contract management needed to be on the Risk Register
- That the request for this audit had come from the Director of Governance at the start of her taking over the contract management procedures at the council.

The Committee asked that the Community Asset Transfer report be raised at the next Asset Management Forum for scrutiny with required actions considered for follow-up improvement.

In response to questions concerning the Corporate Health and Safety audit the Assistant Director Environmental Health stated his disappointment for the limited assurance rating from the audit. The department had asked for the audit due to going through a lot of change in corporate safety and the level of resources allocated to it. Most of the issues had been identified in the corporate action plan which he found reassuring and had a plan to deal with these issues, this was not going to be a quick fix. A new corporate health and safety system was presently going through procurement; this would make the management of health and safety a lot easier for everybody.

RESOLVED:

That the progress against the 2025/26 Internal Audit Plan as of 27 February 2026 and the findings reported be noted.

53 Internal Audit Plan and Internal Audit Charter 2026/27

SWAP Internal Audit Services (SWAP) had prepared the proposed Internal Audit Plan for 2026/27. SWAP required formal approval from the Audit and Governance Committee to proceed with the Plan.

The Global Internal Audit Standards required chief audit executives to develop and maintain an Internal Audit Charter. The Internal Audit Charter must set out the internal audit functions.

The Internal Audit Charter had to be approved by the board that oversees the internal audit function. At East Devon District Council, this board was the Audit and Governance Committee.

RESOLVED:

That the 2026/27 Internal Audit Plan and 2026/27 Internal Audit Charter be approved.

54 Financial Monitoring report 2025/26 - month 10

The report was presented to Cabinet on 4 March 2026. The report was presented to Audit & Governance Committee to inform of the financial position for month 10 January 2026 and to note any recommendations to Council.

RESOLVED:

That the Financial Monitoring month 10 2026 position and the recommendations to Cabinet on 4 March 2026 be noted.

55 Statement of Accounts 2025/26 - Review of Accounting Policies

It was good practice for the Audit and Governance Committee to approve the Accounting Policies to be adopted in advance of the preparation of the Statement of Accounts.

RESOLVED:

That the Accounting Policies for the 2025/26 Statement of Accounts be approved.

56 Risk Policy

The latest risk information was provided to allow the Committee to monitor the risk status of Strategic and Operational Risks. This followed a review of risks by responsible officers (Risk Owners) in conjunction with the Interim Corporate Lead – Programmes and Strategies during February 2026.

RESOLVED:

That the Audit and Governance Committee reviews and considers the Strategic and Operational Risks as part of the Council's responsibility to ensure all risks were being monitored, and that control actions were implemented by Directorates and Services across the Authority.

57 **Review of Whistleblowing Policy**

The Whistle-Blowing Policy had not been updated since 2022. The opportunity had therefore been taken to conduct a review, to ensure that it was up-to-date and fit for purpose.

RESOLVED:

- (1) That the Audit and Governance Committee approve the updated policy subject to the date in paragraph 10.1 being changed from March 2026 to March 2029.

RECOMMENDED to Council:

- (2) That the Policy is submitted to Full Council, via the Constitution Working Group for inclusion in the Council's Constitution.

58 **Audit and Governance Forward Plan**

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

- External Audit Committee update
- External Audit Plan 2025 - 2026
- Internal Audit Annual Opinion 2025/26
- Internal Audit Progress Report - Quarter 4 2025-26
- Risk Report quarter one 2026/27
- Draft Statement of Accounts 2025/26 including Annual Governance Statement
- Financial Monitoring report update 2026/27
- Review of the Contract Management Procedure report

Attendance List

Councillors present:

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

Officers in attendance:

Robert Wood, Independent Person
Amanda Coombes, Democratic Services Officer
Matthew Blythe, Assistant Director Environmental Health
Simon Davey, Director of Finance
James Docherty, Assistant Director Governance & Legal
Barry James, Interim Corporate Lead Programmes & Strategies
Connor McLaughlin Nester, Principal Auditor
John Symes, Finance Manager

Councillor apologies:

C Fitzgerald

Chair

Date: