

**Agenda for Audit and Governance Committee
Thursday, 19th March, 2026, 2.30 pm**

Members of Audit and Governance Committee

Councillors: R Wood, I Barlow, C Brown, C Burhop (Chair),
R Collins, O Davey (Vice-Chair), C Fitzgerald, M Goodman,
F King, Y Levine and J Bailey

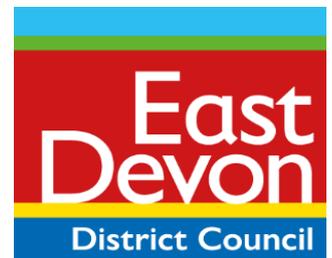
Venue: Council Chamber, Blackdown House

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(or group number 01395 517546)

Tuesday, 10 March 2026



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1 Minutes of the previous meeting (Pages 3 - 6)

2 Apologies

3 Declarations on interest

Guidance is available online to Councillors and co-opted members on making [declarations of interest](#)

4 Public speaking

Information on [public speaking](#) is available online

5 Matters of urgency

Information on [matters of urgency](#) is available online

6 Confidential/exempt item(s)

To agree any items to be dealt with after the public (including the Press) have been excluded. There are no items which officers recommend should be dealt with in this way.

7 Minutes of Information Governance Board held on 25 February 2026 (Pages 7 - 9)

Matters for Decision

8 **Internal Audit Activity Progress Report – Quarter 3 2025/26** (Pages 10 - 31)

9 **Internal Audit Plan and Internal Audit Charter 2026/27** (Pages 32 - 57)

10 **Financial Monitoring report 2025/26 - month 10** (Pages 58 - 59)

- 11 **Statement of Accounts 2025/26 - Review of Accounting Policies** (Pages 60 - 61)
- 12 **Risk Policy** (Pages 62 - 93)
- 13 **Review of Whistleblowing Policy** (Pages 94 - 108)
- 14 **Audit and Governance Forward Plan** (Pages 109 - 110)

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If you are recording the meeting, you are asked to act in a reasonable manner and not disrupt the conduct of meetings for example by using intrusive lighting, flash photography or asking people to repeat statements for the benefit of the recording. You may not make an oral commentary during the meeting. The Chairman has the power to control public recording and/or reporting so it does not disrupt the meeting.

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[Decision making and equalities](#)

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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

Date:

EAST DEVON DISTRICT COUNCIL**Minutes of the meeting of Information Governance Board held at Council Chamber, Blackdown House, Honiton on 25 February 2026****Attendance list at end of document**

The meeting started at 10.00 am and ended at 11.28 am

7 Minutes of the previous meeting

The minutes of the previous meeting were agreed.

8 Declarations

None.

9 Data breach and cyber security verbal update

The Board received an update on the work of the Strata team in relation to cyber security. Typically work currently centred around “distributed denial services” and there were considerable benefits of geoblocks that prevented access to or emails from overseas. The Strata team also link up with shared learning from other local authorities that provides intelligence on threats faced by other councils nationally.

Employees were good at reporting emails that did get through security measures and work continues in running exercises to help train staff to spot suspicious emails.

The three authorities covered by Strata were also held as exemplar authorities due to the implementation of the Cyber Assessment Framework (CAF). This framework had released a degree of government funding, but because the three authorities were classed as “low risk” this had not delivered any substantial funding.

The Board discussed raising awareness with Councillors.

AGREED

- 1. To implement measures to raise awareness with Councillors, including both general training and the offer of more specific discussion for the relevant Portfolio Holders (Cllrs Loudoun and Jackson) and the Audit and Governance Committee on cyber threats faced;**
- 2. To put the minutes of the Information Governance Board to the Audit and Governance Committee for information.**

10 Transparency Protocol

The Transparency Code requires councils to regularly publish datasets such as grants and expenditure over £500, purchase orders over £5,000, asset details, procurement information, payment performance, car parking data, HRA stock value, organisational structure, and senior salaries.

An internal audit found several datasets were out of date and that responsibilities for maintaining them were unclear. Without clear ownership and update schedules, the council risked non-compliance.

AGREED To approve the Protocol which assigned responsibilities and set a new publication timetable for all transparency datasets. The updating of data sets in the protocol would be complete by October 2026.

11 **Complaints Policy**

The Board had no specific remit for the review of the Complaints Policy but their views were sought on the review of the existing policy. The Director of Governance had delegated authority to approve the updated policy.

The Board therefore noted the updated policy.

12 **Data Protection Policy**

The Data Protection Policy had been updated to clarify aspects of the policy for ease of understanding by both employees and the public. The policy would be circulated to the Board for any further comment before agreement on the updated version by the Director of Governance under delegated authority.

13 **Data Protection Impact Assessment Policy**

The Data Protection Impact Assessment Policy had been reviewed to simplify, clarify and improve ease of use for employees. It was essential that undertaking a DPIA became an integral part of setting up any new personal data processing. The Digital Team and Strata were working with employees and the DP Officer on undertaking these assessments. This included “Fabric”, a data lake that potentially could be mined for data to provide a business benefit, and therefore careful consideration of the consequences of mined data, including if it could lead to individual identification, was important.

AGREED that the Data Protection Impact Assessment Policy be approved, by the Director of Governance under delegated authority.

14 **Subject Access Request Policy**

The current Subject Access Request Policy had been updated to clarify definitions and make the policy easier to understand for public use.

Discussion took place on the practicalities of confirmation of parental or guardian access in relation to a SAR on an individual under age 18. Some amended wording was also suggested in relation to the Fees section. The Board were informed of the timeframe element for compliance with a SAR including internal timeframe for collating the documentation.

AGREED that the Subject Access Request Policy be approved (subject to minor wording amendments) by the Director of Governance under delegated authority.

15 **FOI and DPA update February 2026**

During the third quarter of 2025/26 (September – end January), the council received 254 requests for information under the Freedom of Information Act/Environmental Information Regulations; 20 Subject Access requests (compared to 9 in the last quarter) were made in the same quarter.

There were 20 suspected Personal Data breaches reported to the DPO in the same period, the majority of which were emails sent to wrong recipients. None of the breaches required notification to the Information Commissioner's Office.

The Board were reminded of continued work in the publication of requests made under FOI and EIR online; any request made for previously published information could qualify for an exemption to comply with the request. Published requests could be found online at [Freedom of Information published requests - East Devon](#)

Discussions are taking place with the Learning and Development team regarding provision of a filmed short presentation to be published on the intranet for employees. The Board felt that a version for Councillors would also be helpful.

The Board noted the report and the forward plan.

Attendance List

Councillors present:

C Burhop
J Loudoun

Officers in attendance:

Melanie Wellman, Director Governance (Chair)
Robin Barlow, Compliance and Security Manager - Strata
Teresa Gudge, Information Governance Manager and Data Protection Officer
Debbie Meakin, Democratic Services

Chair

Date:

Report to: **Audit and Governance Committee**



Date of Meeting 19 March 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

Internal Audit Activity Progress Report – Quarter 3 2025/26

Report summary:

This report outlines our progress in delivering the 2025/26 Internal Audit Plan and provides a summary of outstanding internal audit actions as of 27 February 2026.

Is the proposed decision in accordance with:

Budget Yes No

Policy Framework Yes No

Recommendation:

The Audit and Governance Committee should note our progress against the 2025/26 Internal Audit Plan as of 27 February 2026 and the findings reported.

Reason for recommendation:

The Audit and Governance Committee is responsible for overseeing delivery of the Internal Audit Plan.

Officer: Lisa Fryer, Assistant Director, SWAP Internal Audit Services – lisa.fryer@swapaudit.co.uk

Portfolio(s) (check which apply):

- Climate Action and Emergency Response
- Coast, Country and Environment
- Council and Corporate Co-ordination
- Communications and Democracy
- Economy
- Finance and Assets
- Strategic Planning
- Sustainable Homes and Communities
- Culture, Leisure, Sport and Tourism

Equalities impact Low Impact

Climate change Low Impact

Risk: Low Risk

Links to background information N/A

Link to [Council Plan](#)

Priorities (check which apply)

- A supported and engaged community
- Carbon neutrality and ecological recovery

- ☒ Resilient economy that supports local business
- ☒ Financially secure and improving quality of services

East Devon District Council

Report of Internal Audit Activity

Progress Report – Quarter 3 2025/26

Internal Audit – February 2026: ‘At a Glance’

The Headlines

| | |
|--|--|
| | <p>Reviews completed in the period:</p> <ul style="list-style-type: none"> Eight reviews (two assurance, four follow-ups, one advisory and one investigation) have been finalised. |
| | <p>2025/26 Internal Audit Plan Progress:</p> <ul style="list-style-type: none"> 12 reviews have been finalised. Three audits are at reporting stage and four are in progress. 95% of planned reviews have either started or been completed. |
| | <p>High Organisational Risks identified:</p> <ul style="list-style-type: none"> We have identified Contract Management as being a High Organisational Risk. |
| | <p>Action plan monitoring:</p> <ul style="list-style-type: none"> We monitor the council’s implementation of agreed management actions through our audit management system. The council has 60 active agreed management actions, compared to 82 in our last report. We have completed an action review exercise with officers to ensure that outstanding audit actions still reflect strategic priorities and are achievable. |
| | <p>Internal Audit Plan changes:</p> <ul style="list-style-type: none"> One assurance audit has been added following a management request. Three assurance audits have been deferred following management requests. Two follow-up audits have been deferred because the relevant services do not expect to implement the related actions by the end of 2025/26. |
| | <p>Innovations and enhancements made to our internal audit process throughout the year:</p> <ul style="list-style-type: none"> We are now providing monthly action tracking reports to Executive Leadership Team to improve their oversight of internal audit actions. |

Internal Audit Assurance Opinions 2025/26

| | Feb | YTD |
|-----------------------------|----------|-----------|
| Substantial | 0 | 0 |
| Reasonable | 0 | 2 |
| Limited | 2 | 3 |
| No Assurance | 0 | 0 |
| Follow Up | 4 | 7 |
| Advisory & Other | 2 | 4 |
| Total | 8 | 16 |

Internal Audit Agreed Actions 2025/26

| | Feb | YTD |
|-------------------|-----------|-----------|
| Priority 1 | 5 | 5 |
| Priority 2 | 11 | 19 |
| Priority 3 | 7 | 14 |
| Total | 23 | 38 |

Summary

As part of our rolling plan reports, we will detail progress against the approved plan and any updates in scope and coverage.

We will also provide details of any significant risks that we have identified in our work, along with the progress of mitigating significant risks previously identified through audit activity.

The contacts at SWAP in connection with this report are:

Lisa Fryer
Assistant Director
lisa.fryer@swapaudit.co.uk

Rich Clarke
Chief Executive Officer
rich.clarke@swapaudit.co.uk



Introduction

The Audit and Governance Committee approved the 2025/26 Internal Audit Plan in two phases: the Half 1 Plan in March 2025 and the Half 2 Plan in September 2025. This report outlines our progress against the combined Plan.

Appendix E provides a summary of our progress as of **27 February 2026**, including any newly commissioned audits added since our last update to the Committee.

Appendix E includes the following for each completed audit:

- The assurance opinion rating and organisational risk assessment, based on the SWAP Audit Framework Definitions (see **Appendix A**).
- The number and priority level of actions agreed with management.

To support the Committee's monitoring and scrutiny role:

- **Appendix B** summarises key findings from audits with No or Limited assurance ratings.
- This report highlights new No or Limited assurance audits completed since the last update.

We conduct follow-up audits for all No or Limited assurance audits assessed as being a medium or high organisational risk. Follow-up audits assess whether agreed actions have been implemented. **Appendix C** summarises outcomes from completed follow-ups.

It is essential that officers implement the agreed actions set out in our reports. We conduct regular action tracking to provide assurance to the Committee. **Appendix D** sets out the council's current position, including details of any overdue management actions. There has been an improvement in the council's position since our last report.

Any findings assessed as posing a high organisational risk are summarised separately. A high organisational risk was identified during this reporting period.

Internal Audit Progress Update

Our audit plan coverage assessment is designed to provide an indication of whether we have provided sufficient, independent assurance to monitor the organisation's risk profile effectively.



Strategic Risk Coverage

The table below maps our completed and planned audits against the council's strategic risks. As the year progresses and additional audits are completed, coverage across key risk areas will increase. Planned Coverage includes audits that are either in progress or yet to commence. Where a strategic risk is not linked to a specific audit, it may still be addressed through our action tracking process (see Appendix D).

| Strategic Risk | Completed Coverage | Planned Coverage |
|--|---|--|
| Devolution and Local Government Review | | |
| Adequacy of financial resource planning to deliver the Council's priorities | Fraud eLearning, Fraud Risk Assessment, Budget Monitoring | Fees and Charges, Bank Reconciliation, Creditors |
| Adequate emergency planning and business continuity | | |
| Business failure of a major contractor or significant partner | Supplier Resilience, Contract Management | |
| Climate Change targets not achieved | | |
| Ensure robust decision making | Development Management | |
| Failure to adequately protect staff health and safety at work | Corporate Health & Safety | |
| Failure to ensure that our corporate property portfolio is fully compliant with legal requirements | | |
| Failure to ensure the delivery of the Council Plan | Community Asset Transfers | ASB Case Handling |
| HRA budget issues | Housing Electrical Safety (FU) | Fire Safety, Legionella |
| Impact of the economic situation on our residents | | |
| Increasing homelessness | | |
| Recruitment and retention issues | Out of Hours (FU), Agency Staff and Consultants (FU) | |
| Risk of significant data breach or significant non-compliance with relevant legislation | | |
| Risks in Partnership working | Strategic Partnerships (FU) | |
| Maintaining positive relationships | | |
| Poor data retention | | |

The internal audit plan agreed is based on our risk-based approach to help ensure that resources are focused where internal audit can offer the most value and insight. A key source of information is the Council's strategic risk register.

Internal Audit Progress Update

Given a risk-based approach is followed, it is important to demonstrate that agreed actions are implemented to reduce risks reported.



Monitoring Implementation of Agreed Actions

It is essential that the council addresses the issues identified in our audit reports. To provide the Audit and Governance Committee with assurance that this is happening, we conduct regular action tracking.

The council's current position is summarised in **Appendix D**, which primarily reflects actions agreed from audits conducted in 2023/24 and 2024/25, with a small number of outstanding actions from earlier periods. These will continue to be monitored until completion.

We acknowledge that implementation timelines may shift, and revised target dates are sometimes necessary. **Appendix D** confirms the number and proportion of actions with updated timescales.

Appendix D also includes a breakdown of action status by audit and the details of and latest available progress updates for overdue actions.

We conduct follow-up audits for all No and Limited assurance audits that have been assessed as medium or high organisational risk. These reviews assess whether the council has implemented the agreed actions.

Where follow-up audits identify outstanding actions, we continue to monitor them. Once the action owner confirms completion, we request supporting evidence before formally closing the action in our monitoring records.

Internal Audit Progress Update

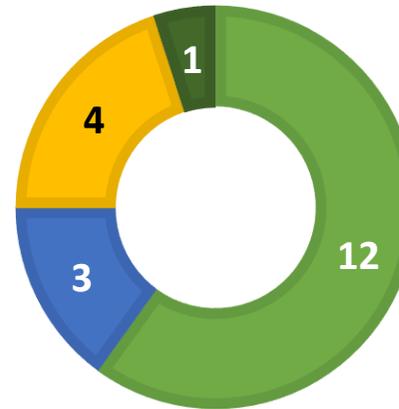
We need adequate audit coverage to provide our annual opinion.



Year to Date Progress

2025/26 INTERNAL AUDIT PLAN PROGRESS

■ Complete ■ Reporting ■ Fieldwork ■ Planned



The chart above summarises progress against the 2025/26 Internal Audit Plan which, following agreed amendments, now comprises 20 reviews.

As of 27 February 2026, we have completed 12 audits (60%), three audits (15%) are at reporting stage and fieldwork is in progress on four audits (20%). This means that 95% of the Plan has either been started or completed.

Please note that the chart does not include four completed reviews that were originally part of the 2024/25 Plan.

Appendix A: SWAP Audit Framework and Definitions

Audit Assurance Definitions

| | |
|--------------------|--|
| No | The review identified fundamental gaps, weaknesses, or non-compliance, which require immediate action. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited. |
| Limited | The review identified significant gaps, weaknesses, or instances of non-compliance. The system of governance, risk management and control requires improvement to effectively manage risks to the achievement of objectives in the area audited. |
| Reasonable | The review highlighted a generally sound system of governance, risk management and control in place. We identified some issues, non-compliance or scope for improvement which may put at risk the achievement of objectives in the area audited. |
| Substantial | The review confirmed a sound system of governance, risk management and control, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited. |

Organisational Risk Assessment Definitions

page 18

| | |
|---------------|--|
| Assessment | Organisational Risk & Reporting Implications |
| High | Our audit work includes areas that we consider have a high organisational risk and potential significant impact. Both senior management and the Audit Committee should consider key audit conclusions and resulting outcomes. |
| Medium | Our audit work includes areas that we consider have a medium organisational risk and potential impact. The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level. |
| Low | Our audit work includes areas that we consider have a low organisational risk and potential impact. We believe the key audit conclusions and any resulting outcomes still merit attention but could be addressed by service management in their area of responsibility. |

Categorisation of Actions

In addition to the organisational risk assessment it is important to know how important the individual management actions are. Each action has been given a priority rating with the following definitions:

| | |
|-------------------|---|
| Priority 1 | Findings that are fundamental to the integrity of the service's business processes and require the immediate attention of management. |
| Priority 2 | Important findings that need to be resolved by management. |
| Priority 3 | Finding that requires attention. |

Appendix B: No and Limited Assurance Audits

Corporate Health and Safety – Final Report – November 2025



Audit Objective To provide an assessment of the suitability and effectiveness of the council's current Corporate Health & Safety arrangements.

Executive Summary

| | | | | |
|--|--|---------------------------|---------------------------------------|---|
| | Assurance Opinion | Management Actions | Organisational Risk Assessment | Medium |
| | Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited. | Priority 1 | 0 | Our audit work includes areas that we consider have a medium organisational risk and potential impact. |
| | | Priority 2 | 7 | |
| | | Priority 3 | 6 | The key audit conclusions and resulting outcomes warrant further discussion and attention at senior management level. |
| | Total | 13 | | |

Key Conclusions

| | | |
|--|--|--|
| | The main corporate Health & Safety (H&S) Policy and supporting suite have not been formally reviewed for at least six years. The policy does not articulate the council's risk appetite or reflect recent organisational changes. The H&S team has now started updating the H&S policy. | Audit Scope We reviewed the risk that the council's arrangements for managing health & safety are inadequate. To do this we assessed the following areas: <ul style="list-style-type: none"> The council's H&S policies and procedures are complete, kept up to date and clearly identify areas of responsibility. Senior management and the Corporate H&S team maintain appropriate oversight of H&S. The council provides officers with sufficient H&S training. The council has effective mechanisms for identifying and remedying H&S risks. The council conducts regular drills, prepares and tests Personal Evacuation Plans (PEPs), and remedies any issues identified. We did not have enough time to review arrangements for third parties or training for staff with additional responsibilities (e.g. fire wardens and first aiders). |
| | The council lacks a comprehensive H&S management system that enables effective and efficient corporate oversight. We found several issues that could be improved by introducing a system, including: <ul style="list-style-type: none"> Inconsistent follow up of remedial actions arising from accident reports and site inspections. Fragmented oversight of training completion rates due to data being held in different systems. 30% of corporate risk assessments being overdue, and there is limited assurance that assessments are being completed by trained staff and approved by senior managers as required. The H&S team has procured a new system that it expects to implement by the end of 2025/26. | |
| | The council's Central Joint Safety Panel has not met since January 2024. The Panel has many responsibilities in the H&S Policy, including monitoring the effectiveness of training and establishing the extent to which risk assessments cover the council's activities. It is not clear how these responsibilities are being fulfilled. | |
| | The H&S team operate a programme of regular site inspections. While it needs some updates, the council's policy suite is comprehensive. The H&S team reports quarterly on H&S matters to the Senior Leadership Team and recently presented their annual report to the Personnel Committee. | |

Further Information

Officers have agreed to implement 13 actions by 30 June 2026. We added value in this review by finding and providing information about the organisational positioning of the health and safety function in SWAP partner councils. Most responding councils have a H&S team that sits within either a Resources or HR function, with the team providing guidance, advice and monitoring while services retain core responsibilities. During the audit, we noted that this is inconsistent at EDDC, where the H&S team takes on some first-line responsibilities, such as completing risk assessments in some, but not all, parts of the council.

Appendix B: No and Limited Assurance Audits

Contract Management –Final Report – January 2026



Audit Objective To provide assurance that the council has appropriate processes in place for managing contracts below £150,000 which ensure compliance with relevant legislation as well as the council's own policies and Contract Standing Orders.

Executive Summary



Assurance Opinion

Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.

Management Actions

| | |
|--------------|-----------|
| Priority 1 | 5 |
| Priority 2 | 3 |
| Priority 3 | 2 |
| Total | 10 |

Organisational Risk Assessment

High

Our audit work includes areas that we consider have a high organisational risk and potential significant impact.

Key audit conclusions and resulting outcomes should be considered by both senior management and the Audit Committee.

Key Conclusions



The council needs to improve existing and develop new oversight and assurance mechanisms for contract management. There is no defined lead officer for strategic oversight of contract management, no internal resource for supporting contract managers, providing training, identifying and addressing poor practice.



There is no contract management training for staff. While there is some guidance in place, it is not clear if anyone at the council has reviewed or approved it. All but one of the contract managers we interviewed were unaware of available guidance. Also, across the contracts tested we found issues with monitoring of contract performance and contract spend. Four contracts lacked clear performance criteria, penalties or documented performance meetings. Four contract managers who could not or did not provide evidence showing how they monitor contract budgets.



Across the contracts we reviewed, we found inconsistent compliance with contract variation procedures and non-documented variations and four contracts were not recorded on the council's contract register.



Three contracts were not signed by both parties. For some contracts it was unclear who is the designated contract manager.



The council's Contract Standing Orders and Procurement Portal page includes key elements for how contracts should be managed. The Contract Management Plan provides guidance and a template to help contract managers and line managers oversee key aspects of a contract through its daily operations and lifecycle. There is a requirement to notify Legal Services of major procurements and Legal Services keep a record of contracts referred to them.

Audit Scope

The following areas were reviewed during the audit:

- The availability of guidance documents and training for staff.
- Contract management tasks including regular supplier meetings, monitor the contract spend and monitor the contract term to ensure timely renewals, extensions or retendering.
- A formalised process is in place for managing contract changes.
- Formal evaluations are undertaken upon contract completion to assess performance and capture lessons learned.

We selected a sample of suppliers with recent expenditure between £50k and £150k, reviewed the contracts and met with the contract managers to obtain evidence of compliance with the council's policies and Contract Standing Orders. We completed detailed testing on six contracts. Due to time constraints, we did not test budget allocations.

Summary

We are providing a Limited assurance opinion. We have identified 10 improvements to strengthen the controls in contract management across the council. These include a need for a dedicated officer to oversee contract management across the council. A structured framework and training should be established to support individual contract managers with contract monitoring, record keeping and compliance with the Contract Standing Orders and other existing guidance. There is a need to produce a comprehensive record of the council's contracts to improve corporate oversight of contracts, and to market test or re-tender the long-term contracts to evidence value for money. Whilst the audit focussed on contracts between £50k and £150k these findings may apply to other larger contracts.

Out of Hours Schemes Follow Up – Final Report – December 2025



Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2022/23 Out of Hours audit.

Follow Up Progress Summary

| Priority | Complete | In Progress | Not Started | Not Agreed | Summary |
|--------------|----------|-------------|-------------|------------|----------|
| Priority 1 | 0 | 0 | 0 | 0 | 0 |
| Priority 2 | 3 | 0 | 0 | 0 | 3 |
| Priority 3 | 0 | 1 | 0 | 0 | 1 |
| Total | 3 | 1 | 0 | 0 | 4 |

Follow Up Assessment

We conducted an Out of Hours audit in 2022/23 to provide assurance on the management, application and payments made through the out of hours schemes in operation at the council. We found four weaknesses and provided **Limited assurance**.

In this follow up review, we have found that three of the four agreed actions have been completed. The remaining action has a revised implementation date of May 2026. Our key findings are summarised below.

Key Findings



Since the original audit, the council has:

- Developed, consulted on and approved a new Out of Hours Policy.
- Reviewed and increased the scheme rates and incorporated these into the new policy.
- Clearly set out the line managers' responsibilities in relation to the verification of claims.
- Highlighted the differences between claiming overtime or additional hours and out of hours.



Further action is needed to:

- Carry out a six-month review on both the new process and cost, and include out of hours expenditure as part of the monthly budget monitoring processes.

Further Information

We have performed testing and reviewed supporting evidence to confirm the council's progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix C: Follow Up Audits

Procurement Cards Follow Up – Final Report – January 2026



Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2024/25 audit.

Follow Up Progress Summary

| Priority | Complete | In Progress | Not Started | Not Agreed | Summary |
|--------------|----------|-------------|-------------|------------|-----------|
| Priority 1 | 0 | 0 | 0 | 0 | 0 |
| Priority 2 | 2 | 1 | 0 | 0 | 3 |
| Priority 3 | 6 | 1 | 0 | 0 | 7 |
| Total | 8 | 2 | 0 | 0 | 10 |

Follow Up Assessment

We conducted a Procurement Card audit in 2024/25 to identify any cardholders that were non-compliant with policy and to consider risks of fraudulent use. We found 10 weaknesses and provided Limited assurance.

In this follow up review, we have found that 8 of the 10 agreed actions have been completed. Our key findings are summarised below.

Key Findings



Since the original audit, the council has:

- Revised and updated the cardholder procedures/instructions, which:
 - includes a reminder that cards must not be shared
 - states that monthly summary sheets must be signed to confirm authorisation
 - includes guidance on what is and what is not permitted use of the card; and
 - states that changes in cardholder employment status must be reported to the Income and Payments Team.
- Updated the guidance available on the Council's intranet.
- Asked cardholders to sign a new procurement card undertaking document.
- Reviewed cardholder limits.
- Enforced the Council's procedures, which requires monthly summary sheets of procurement card expenditure to be signed and properly authorised.
- Provided procurement training in respect of procurement card purchases over £10k.



Further action is needed to:

- Provide further fraud training for cardholders and track completion of this training.
- Implement data analysis of procurement card transactions once the online system is live.

Further Information

We have performed testing and reviewed supporting evidence to confirm the council's progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix C: Follow Up Audits

Housing Electrical Safety Follow Up – Final Report – January 2026



Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2023/24 Housing Electrical Safety audit.

| Follow Up Progress Summary | | | | | |
|----------------------------|----------|-------------|-------------|------------|----------|
| Priority | Complete | In Progress | Not Started | Superseded | Summary |
| Priority 1 | 2 | 0 | 0 | 0 | 2 |
| Priority 2 | 1 | 1 | 0 | 1 | 3 |
| Priority 3 | 3 | 1 | 0 | 0 | 4 |
| Total | 6 | 2 | 0 | 1 | 9 |

Follow Up Assessment

We conducted a Housing Electrical Safety audit in 2023/24 to assess the risk that an incomplete programme of electrical safety inspections and repairs work could lead to health and safety risks for tenants and financial and reputational damage to the council. We found nine weaknesses and provided Limited assurance.

In this follow up review, we have found that the council has completed six of the nine agreed actions. One further action has been superseded. Our key findings are summarised below.

Key Findings

| | |
|--|---|
| | <p>Since the original audit, the council has:</p> <ul style="list-style-type: none"> Procured a bolt-on system, TCW Compliance, which will automate current manual processes including data input, and will store information previously kept in separate spreadsheets. Decided to remediate issues that external consultants previously downgraded from Category 2 to Category 3. Significantly reduced the number of outstanding remedial actions across the housing stock. Uploaded important monitoring spreadsheets to SharePoint and confirmed that the SQL database can recall historic records. Addressed gaps in the Electrical Safety Policy for Housing. Uploaded the Electrical Safety Policy for Housing to the council website. |
| | <p>Further action is needed to:</p> <ul style="list-style-type: none"> Introduce performance indicators that monitor the overall number of EICR Satisfactory and Unsatisfactory properties, and compliance with the 28-day target for remedial works. |
| | <p>Officers assessed one action as being superseded:</p> <ul style="list-style-type: none"> Officers told us the recommendation to implement quarterly sample checks on electrical safety information is superseded by introducing TCW, which will automate data input by scanning and inputting information included in inspection certificates. However, during this review our sample testing and analysis found some inconsistencies between current monitoring spreadsheets and One Housing. Officers have now started reviewing these inconsistencies. |

Further Information

We have performed testing and reviewed supporting evidence to confirm the council's progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix C: Follow Up Audits



Agency Staff and Consultants (IR35) Follow Up – Final Report – February 2026

Follow Up Audit Objective

To provide assurance that management has implemented agreed actions to mitigate the risk exposures found in the 2023/24 Agency Staff and Consultants (IR35) audit.

Follow Up Progress Summary

| Priority | Complete | In Progress | Not Started | Not Agreed | Summary |
|--------------|----------|-------------|-------------|------------|----------|
| Priority 1 | 4 | 0 | 0 | 0 | 4 |
| Priority 2 | 2 | 0 | 0 | 0 | 2 |
| Priority 3 | 1 | 0 | 0 | 0 | 1 |
| Total | 7 | 0 | 0 | 0 | 7 |

Follow Up Assessment

We conducted an audit of agency staff and consultants (IR35) in 2023/24 to assess the effectiveness of the recruitment policies and procedures the council has in place to comply with the intermediaries legislation (IR35). We found 11 weaknesses and provided Limited assurance. During the subsequent action tracking process, officers requested that we amalgamate issues that had similar agreed actions. This resulted in the number of agreed actions reducing to 7. In this follow up review, we have concluded that all the agreed actions have been completed. Our key findings are summarised below.

Key Findings



Since the original audit, the council has:

- Approved an updated version of the Temporary Workers Policy which clarifies responsibilities for determining employment status.
- Completed missing Check Employment Status for Tax (CEST) assessments.
- Created records of off-payroll workers.
- Communicated responsibilities relating to IR35 legislation to staff.
- Integrated IR35 into the Authority to Recruit form and process.
- Created an IR35 outcome notification letter template.

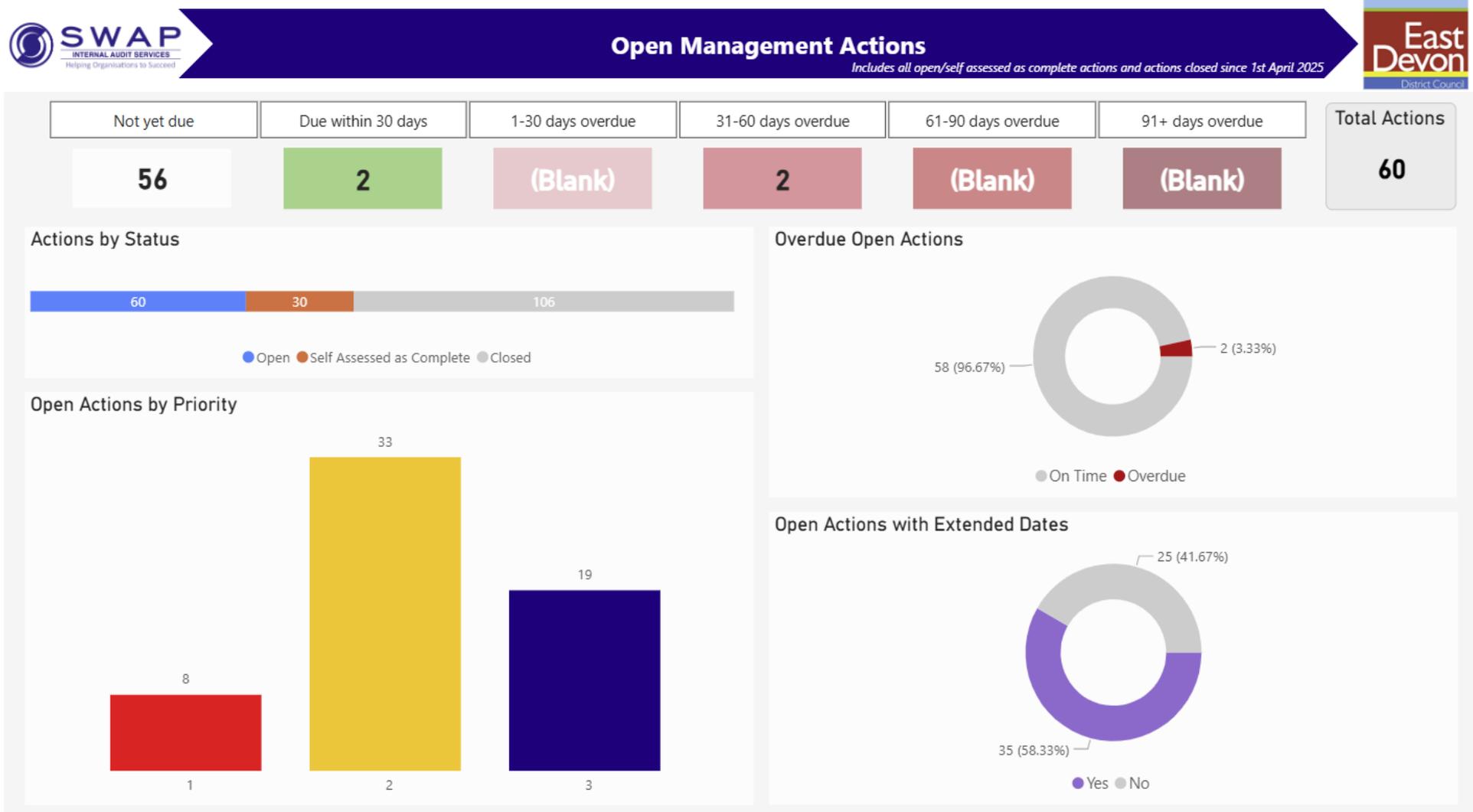
Further Information

We have performed testing and reviewed supporting evidence to confirm the council’s progress in implementing all priority 1 and 2 actions. Our assessment of the priority 3 actions is based on self-assessment by the responsible officer.

Please refer to Appendix 1 for our detailed findings.

Appendix D: Monitoring of Agreed Actions

The dashboard below summarises the council's position as of **27 February 2026**. There are 60 open management actions, compared to 82 in our last Committee report. Our records show that the council has completed 106 actions since the start of 2025/26. 30 actions have been self-assessed as complete and are awaiting follow up.



Appendix D: Monitoring of Agreed Actions

The table below summarises the status of actions by audit as of **27 February 2026**. This table only includes audits with at least one open action. Committee Members can access a separate report that includes the full detail of open Priority 1 and Priority 2 actions, and the latest progress update we have received, via the **Modgov Councillor Library**.

In February we contacted all action owners to ask them to confirm whether their audit actions were realistically achievable and still reflected service priorities. This resulted in updates being received for almost all audit actions. The Executive Leadership Team has approved the closure of some non-priority and superseded actions, as well as new delivery timescales where relevant.

| ID | Audit Title | Audit Opinion | Period | Open Actions | | | Self-Assessed Complete | Closed | Total Actions |
|------|---|---------------|---------|--------------|----------|-----------|------------------------|-----------|---------------|
| | | | | On Time | Overdue | Total | | | |
| 1518 | Information Governance Policies | Limited | 2023/24 | 6 | | 6 | 3 | 4 | 13 |
| 1839 | Performance Management | Limited | 2023/24 | 4 | | 4 | 2 | 1 | 7 |
| 2662 | Housing Electrical Safety | Limited | 2023/24 | 2 | | 2 | | 7 | 9 |
| 2746 | Procurement Cards | Limited | 2024/25 | 1 | | 1 | 1 | 8 | 10 |
| 2748 | Corporate Property Health & Safety | Reasonable | 2024/25 | 1 | | 1 | | 4 | 5 |
| 2754 | Supplier Resilience | Limited | 2024/25 | 3 | | 3 | 1 | 2 | 6 |
| 2755 | Ethical Governance | Limited | 2024/25 | 3 | | 3 | 2 | 4 | 9 |
| 2757 | Temporary Accommodation | Reasonable | 2024/25 | 4 | | 4 | | 8 | 12 |
| 2759 | Business Continuity | Limited | 2024/25 | 3 | | 3 | 3 | 3 | 9 |
| 2761 | Disabled Facilities Grant (DFG) Process | Reasonable | 2024/25 | 1 | | 1 | | 5 | 6 |
| 3026 | Investigation 3026 | Advisory | 2024/25 | | | | 9 | 3 | 12 |
| 3271 | Confidential Review 3271 | Advisory | 2024/25 | 2 | | 2 | 7 | | 9 |
| 3382 | Housing Voids | Reasonable | 2024/25 | 3 | | 3 | | 5 | 8 |
| 3384 | Local Government Transparency Code | Limited | 2024/25 | 5 | | 5 | | 8 | 13 |
| 3387 | Budget Monitoring | Reasonable | 2024/25 | 1 | | 1 | | 4 | 5 |
| 3989 | Contract Management | Limited | 2025/26 | 10 | | 10 | | | 10 |
| 3990 | Development Management | Reasonable | 2025/26 | 1 | | 1 | | 3 | 4 |
| 3993 | Corporate Health and Safety | Limited | 2025/26 | 8 | 2 | 10 | 2 | 1 | 13 |
| | | | | 58 | 2 | 60 | 30 | 70 | 160 |

Appendix D: Monitoring of Agreed Actions

Under the Global Internal Audit Standards, when an agreed management action becomes overdue, we must obtain an explanation from the action owner and document this. Our audit management software, AuditBoard, automatically notifies officers when an action they own is due in the next 30 day or becomes overdue.

As of **27 February 2026**, there are 2 overdue actions, broken down as follows:

| Priority | Overdue Actions |
|--------------|-----------------|
| Priority 1 | 0 |
| Priority 2 | 2 |
| Priority 3 | 0 |
| Total | 2 |

The following table sets out the actions that were overdue on **27 February 2026**. We have not received updates for these actions but will pursue this with the relevant officers.

| Overdue Priority 2 Management Actions | | | | | | |
|---------------------------------------|---------------------------|--|--------------------|-------------------|-----------------|-----------------|
| AP# | Audit Title | Issue and Agreed Action | Original Timescale | Current Timescale | Progress Status | Progress update |
| 306 | Corporate Health & Safety | <p><u>We found issues with health & safety checks performed across council sites.</u></p> <p>The H&S team will ensure that regular site inspections are conducted at Blackdown House and Exmouth Town Hall.</p> <p>To deal with issues identified from the site inspections, the H&S Team will:</p> <ul style="list-style-type: none"> • identify how issues should be reported and subsequently monitored for actioning • introduce an escalation process, involving the Director – Housing & Health or the Assistant Director – Environmental Health if issues remain outstanding | 31/12/2025 | 31/12/2025 | Overdue | |

Appendix D: Monitoring of Agreed Actions

Overdue Priority 2 Management Actions

| AP# | Audit Title | Issue and Agreed Action | Original Timescale | Current Timescale | Progress Status | Progress update |
|------|---------------------------|---|--------------------|-------------------|-----------------|-----------------|
| 7465 | Corporate Health & Safety | <p><u>One site has not had an evacuation drill in the last six months. Issues identified during a drill at Blackdown House are still outstanding.</u></p> <p>Fire warden training has been organised for October 2025 after which time evacuation drills will be conducted at all relevant sites in line with the policy. The sweeper system at Blackdown House is being reviewed, and the H&S team will clarify the correct process for reporting fire drill issues to the Property team.</p> | 31/12/2025 | 31/12/2025 | Overdue | |

Appendix E: Summary of Internal Audit Work

| Audit Type | Audit | Status | Assurance Opinion | Organisational Risk Assessment | Total Actions | 1 = Major | ↔ | 3 = Low |
|------------------------------------|---|----------|-------------------|--------------------------------|---------------|-----------------|---|---------|
| | | | | | | Priority Rating | | |
| | | | | | | 1 | 2 | 3 |
| 2024/25 Internal Audit Plan | | | | | | | | |
| Assurance | Supplier Resilience | Complete | Limited | Medium | 6 | 0 | 5 | 1 |
| Follow Up | Strategic Partnerships | Complete | Follow Up | N/A | 0 | 0 | 0 | 0 |
| Assurance | Budget Monitoring | Complete | Reasonable | Low | 5 | 0 | 2 | 3 |
| Other | Investigation 3852 | Complete | N/A | N/A | 0 | 0 | 0 | 0 |
| 2025/26 Internal Audit Plan | | | | | | | | |
| Complete | | | | | | | | |
| Assurance | Development Management – Compliance with the Scheme of Delegation | Complete | Reasonable | Low | 4 | 0 | 1 | 3 |
| Other | Fraud eLearning Module | Complete | N/A | N/A | 0 | 0 | 0 | 0 |
| Follow Up | Establishment Control | Complete | Follow Up | N/A | 0 | 0 | 0 | 0 |
| Follow Up | Volunteer Management | Complete | Follow Up | N/A | 0 | 0 | 0 | 0 |
| Advisory | Fraud Risk Assessment | Complete | N/A | N/A | 0 | 0 | 0 | 0 |
| Assurance | Corporate Health and Safety | Complete | Limited | Medium | 13 | 0 | 8 | 5 |
| Follow Up | Out of Hours Schemes | Complete | Follow Up | N/A | 0 | 0 | 0 | 0 |
| Follow Up | Housing Electrical Safety | Complete | Follow Up | N/A | 0 | 0 | 0 | 0 |
| Follow Up | Procurement Cards | Complete | Follow Up | N/A | 0 | 0 | 0 | 0 |
| Assurance | Contract Management | Complete | Limited | High | 10 | 5 | 3 | 2 |

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Appendix E: Summary of Internal Audit Work

| Audit Type | Audit | Status | Assurance Opinion | Organisational Risk Assessment | Total Actions | 1 = Major | ↔ | 3 = Low |
|-----------------------------|---|-----------|---|--------------------------------|---------------|-----------------|---|---------|
| | | | | | | Priority Rating | | |
| | | | | | | 1 | 2 | 3 |
| Advisory | Community Asset Transfers | Complete | N/A | N/A | 0 | 0 | 0 | 0 |
| Follow Up | Agency Staff and Consultants (IR35) | Complete | Follow Up | N/A | 0 | 0 | 0 | 0 |
| Reporting | | | | | | | | |
| Assurance | Fees and Charges | Reporting | | | | | | |
| Assurance | Community Infrastructure Levy | Reporting | | | | | | |
| Assurance | Housing Landlord Compliance - Fire Safety | Reporting | | | | | | |
| Fieldwork | | | | | | | | |
| Assurance | Anti-Social Behaviour Case Handling | Fieldwork | | | | | | |
| Follow Up | Investigation 3026 | Fieldwork | | | | | | |
| Assurance | Creditors | Fieldwork | | | | | | |
| Assurance | Housing Landlord Compliance – Legionella | Fieldwork | | | | | | |
| Planned | | | | | | | | |
| Assurance | Bank Reconciliation | Planned | Initial meeting will be booked once the Creditors audit has progressed. | | | | | |
| Deferred and Removed | | | | | | | | |
| Assurance | Pest Control Service | Removed | Replaced by Corporate Health & Safety. | | | | | |
| Assurance | Finance Provision | Removed | Confirmed not needed. Time used to fund an additional Half 2 audit. | | | | | |

Appendix E: Summary of Internal Audit Work

| Audit Type | Audit | Status | Assurance Opinion | Organisational Risk Assessment | Total Actions | 1 = Major | ↔ | 3 = Low |
|------------|--|----------|--|--------------------------------|---------------|-----------------|---|---------|
| | | | | | | Priority Rating | | |
| | | | | | | 1 | 2 | 3 |
| Follow Up | Fraud Provision | Removed | Time used to fund the eLearning Module, Investigation 3026 follow up review and fraud advice. | | | | | |
| Assurance | Biodiversity Net Gain | Removed | Deferral agreed due to staff capacity in the relevant service and additional time spent on other reviews. We have not proposed conducting this audit in a future audit plan because higher risk areas have been identified. | | | | | |
| Assurance | Housing Landlord Compliance – Damp & Mould | Deferred | Deferral agreed as officers felt it too early to assess the effectiveness of the control framework as Awaab’s Law has only recently come into effect. This review has been proposed for 2026/27. Replaced with Housing Landlord Compliance – Legionella. | | | | | |
| Follow Up | Ethical Governance | Deferred | Deferred because the responsible service advised the remaining actions will not be implemented in 2025/26. Included in 2026/27 Plan. | | | | | |
| Follow Up | Performance Management | Deferred | Deferred because the responsible service advised the remaining actions will not be implemented in 2025/26. Included in 2026/27 Plan. | | | | | |
| Assurance | Income Generation | Deferred | The planned focus of this review was cultural services. A new Assistant Director has recently been appointed and relevant work has only just started, therefore this is considered too early to audit. | | | | | |
| Assurance | Risk Management | Deferred | Responsibility for corporate risk management has been moved to a Corporate Lead who has only just been appointed. Deferral requested to give the Corporate Lead more time to get up to speed. Included in 2026/27 Plan. | | | | | |

Committee Members can access full versions of our audit reports via the **Modgov Councillor Library**.

Report to: **Audit and Governance Committee**

Date of Meeting 19 March 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A



2026/27 Internal Audit Plan and Internal Audit Charter

Report summary:

SWAP Internal Audit Services (SWAP) has prepared the proposed Internal Audit Plan for 2026/27.

SWAP now requires formal approval from the Audit and Governance Committee to proceed with the Plan.

The Global Internal Audit Standards require chief audit executives to develop and maintain an Internal Audit Charter. The Internal Audit Charter must set out the internal audit function's:

- Purpose
- Commitment to adhere to the Global Internal Audit Standards
- Mandate, including the scope and types of services to be provided, and the organisation's responsibilities and expectations regarding management's support of the internal audit function; and
- Organisational position and reporting relationships.

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

Is the proposed decision in accordance with:

Budget Yes No

Policy Framework Yes No

Recommendation:

The Audit and Governance Committee should consider and approve the 2026/27 Internal Audit Plan and 2026/27 Internal Audit Charter.

Reason for recommendation:

The Audit and Governance Committee is responsible for approving both the Internal Audit Plan and the Internal Audit Charter.

Officer: Lisa Fryer, Assistant Director, SWAP Internal Audit Services – lisa.fryer@swapaudit.co.uk

Portfolio(s) (check which apply):

- Climate Action and Emergency Response
- Coast, Country and Environment
- Council and Corporate Co-ordination

- Communications and Democracy
- Economy
- Finance and Assets
- Strategic Planning
- Sustainable Homes and Communities
- Culture, Leisure, Sport and Tourism

Equalities impact Low Impact

Climate change Low Impact

Risk: Low Risk

Links to background information N/A

Link to [Council Plan](#)

Priorities (check which apply)

- A supported and engaged community
- Carbon neutrality and ecological recovery
- Resilient economy that supports local business
- Financially secure and improving quality of services

East Devon District Council

2026/27 Internal Audit Plan and Internal Audit Charter

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The Internal Audit Plan: Summary

The Internal Audit Plan is a summary of the proposed audit coverage that SWAP will deliver in the 2026/27 and 2027/28 financial years.

Delivering the Internal Audit Plan will enable SWAP to provide a comprehensive annual internal audit opinion.

Introduction and Objective of the Internal Audit Plan

Internal audit provides an independent and objective assessment of the council's risk management, governance, and control environment by evaluating its effectiveness.

Before the start of each financial year, SWAP works with senior management and members to create a proposed Internal Audit Plan.

The purpose of the Plan is to enable SWAP to provide an informed annual internal audit opinion, based on adequate coverage of key business objectives, risks, and risk management procedures.

Outcomes from our audits provide senior management and members with an independent judgment of the extent to which the council is adequately managing its current risks.

Internal audits are just one source of assurance. Internal audit outcomes should be considered alongside other sources as part of the 'three lines of defence' model. The key findings from our audits should also be considered alongside the Annual Governance Statement (AGS).

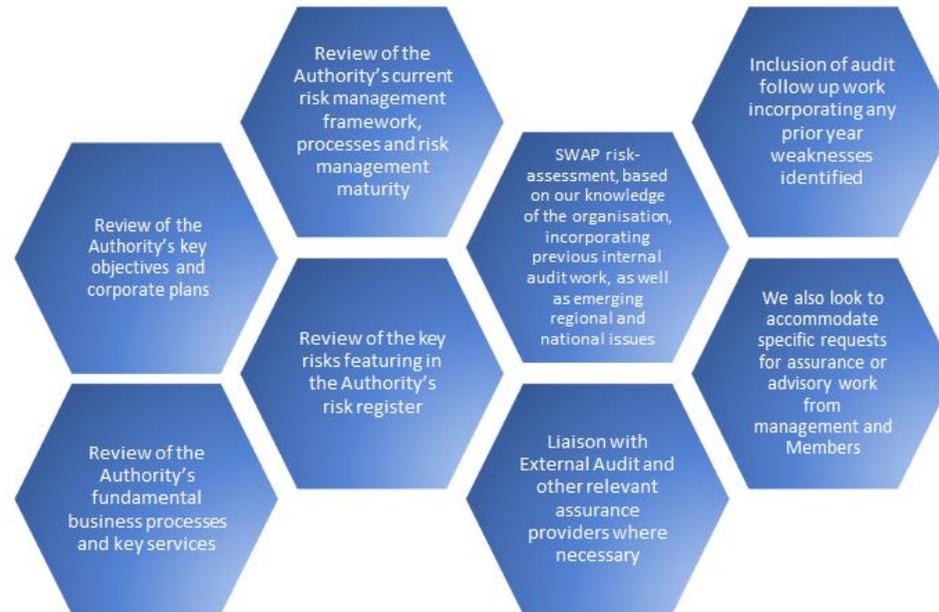
The council's senior management and the Audit and Governance Committee are responsible for confirming that the proposed Internal Audit Plan is adequate to provide independent assurance against the council's key risks.

The Internal Audit Plan: Approach

To develop the Plan, SWAP consulted senior management and members. Additionally, SWAP reviewed key documentation to gain a comprehensive understanding of the council's strategies, key objectives, risks, and risk management processes.

Approach to Internal Audit Planning for 2026/27 and 2027/28

The factors considered in putting together the 2026/27 internal audit plan have been set out below:



In recent years, we have used an agile approach, planning work six months at a time. However, Local Government Reorganisation (LGR) is expected to abolish all English district councils and create new unitary councils from April 2028. Five proposals have been submitted for Devon, and the Government's final decision on the forward local government structure is expected in summer 2026.

Given the anticipated LGR, we believe it is necessary to plan internal audit coverage for the remainder of the council's life. This will ensure we address all key assurance needs for the current council while also considering the successor authority. We have therefore produced a full plan for 2026/27 and an indicative plan for 2027/28, which will be reviewed and updated for formal approval by the Audit and Governance Committee in March 2027.

The Internal Audit Plan: Risk Assessment

Conducting a documented risk assessment prior to developing an internal audit plan ensures that all relevant areas are sufficiently and appropriately considered.

Internal Audit Annual Risk Assessment

The proposed Internal Audit Plan is based on a documented risk assessment, which SWAP will review regularly. The assessment covers EDDC's corporate and operational risks and priorities, as well as the broader SWAP top 10 risk themes. Below is a summary of the risk assessment considerations for East Devon District Council:

| Risk Assessment Considerations | |
|---|--|
| <p><u>Strategic Risks:</u></p> <ul style="list-style-type: none"> • Local Government Reorganisation • Financial resource planning • Emergency planning and business continuity • Major contractor or partner failure • Climate change • Health and safety at work • Council Plan delivery • Housing Revenue Account • Increasing homelessness | <p><u>Local Issues:</u></p> <ul style="list-style-type: none"> • Directorate strategies • Housing repairs and maintenance • Economic development • Regeneration and development planning • Waste and recycling services • Financial sustainability • Supplier resilience • Resourcing • Fraud prevention |
| <p><u>Core Areas of Recommended Coverage:</u></p> <ul style="list-style-type: none"> • Financial Management • Health and safety • Planning, housing, environment and local economy • Governance (including risk and performance management) • Contracts, procurement and commissioning • Workforce • Technology, digital and security • Strategic asset management | <p><u>National Issues:</u></p> <ul style="list-style-type: none"> • Climate change and sustainability • Fraud • Recruitment, retention and workforce planning • Procurement, contracts and commissioning • Health, safety and wellbeing • Strategic asset management • Planned and unplanned change • Cost of living crisis |

The Internal Audit Plan: Risk Assessment

Following our SWAP Risk Assessment above, we have set out how the proposed 2026/27 Plan presented in Appendix B provides coverage of the council's key corporate objectives and risks, as well as our core areas of recommended audit coverage.

Internal audit is only one source of assurance and should be considered in this context.

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Internal Audit Coverage in 2026/27 and 2027/28

Our aim is to produce a comprehensive, risk-assessed work plan, which covers the council's strategic risks. We have prepared a proposed plan for 2026/27, and an indicative plan for 2027/28.

During preparation of the proposed Internal Audit Plan, we:

- reviewed previous suggestions included in the rolling plan
- met with the Chair and Deputy Chair of the Audit and Governance Committee
- met with Directors and Assistant Directors from all directorates
- met with the Chief Executive Officer; and
- presented the final proposal to Executive Leadership Team for endorsement

These meetings have been key to agreeing a programme of work that reflects corporate goals and associated risks.

The council's strategic risk register, including the council's assessment of residual risk, is set out in **Appendix A**.

The proposed Internal Audit Plan for 2026/27 is included as **Appendix B**.

As part of the planning process we have identified some of the audits that we believe should take place in 2027/28. **Appendix C** maps the proposed audits for both 2026/27 and 2027/28 to the council's strategic risk register. It also shows our past and planned audit coverage for each strategic risk over a five-year period (2023/24 to 2027/28). This shows that we expect to cover all current strategic risks over that timeframe.

The proposed Internal Audit Charter and Mandate, which sets out our role, is included as **Appendix D**. The proposed Charter is identical to the 2025/26 Charter.

Internal audit coverage can never be absolute and responsibility for risk management, governance and internal control arrangements will always sit with management. As such, we cannot provide complete assurance over any area, and equally cannot provide any guarantee against material errors, loss or fraud.

The Internal Audit Plan: SWAP

SWAP Internal Audit Services is a public sector, not-for-profit partnership, owned by the public sector partners that it serves. The SWAP partnership now includes public sector organisations throughout the UK. East Devon District Council is a part-owner of SWAP, and we provide the internal audit service for the council.

Over and above our Internal Audit service delivery, SWAP will look to add value throughout the year wherever possible. This will include:

- Benchmarking and sharing of best practice between our public-sector partners.
- Regular updates containing emerging issues, risks and fraud alerts identified across the SWAP partnership and beyond.

Your Internal Audit Service

Internal Audit Resources

The total budget allocated by the council for delivering the Internal Audit Plan in 2026/27 is £134,933. This is a 2.4% reduction against the 2025/26 budget (£138,253). During 2025/26 the council requested a reduction in service as part of wider savings measures. As a result, we have agreed a reduction equivalent to 9% of the anticipated fees for 2026/27 and 2027/28. Part of the service reduction will come into effect in 2026/27, with the full reduction being realised in 2027/28. We have accounted for the planned reductions in the planning process.

We are satisfied that the current internal audit resources available represent a sufficient and appropriate mix of seniority and skill that can be effectively deployed to deliver the expected work. The key contacts in respect of your Internal Audit service are:

- Lisa Fryer, Assistant Director – lisa.fryer@swapaudit.co.uk
- Connor McLaughlin Nester, Principal Auditor – connor.mclaughlinnester@swapaudit.co.uk

We would encourage the council to seek alternative sources of assurance for risks that we have not been able to cover in the Internal Audit Plan.

Counter Fraud Arrangement

During 2025/26, the council and SWAP entered into a separate arrangement under which SWAP would provide the council with additional counter fraud support. SWAP's responsibilities under this arrangement include temporary line management of the council's counter fraud officer, supporting the council's Fraud Delivery Plan and contributing to the annual Counter Fraud report. While this has resulted in an additional spend with SWAP, council officers told us it has led to an overall saving because the council has not needed to appoint a new counter fraud manager. This arrangement is expected to continue in 2026/27, pending further discussion between the council and SWAP.

External Quality Assurance

At least every five years, SWAP is subject to an External Quality Assessment of Internal Audit Activity (EQA). Our last EQA took place in November 2024. This confirmed our conformance with the Public Sector Internal Audit Standards that were in effect at that time.

The Internal Audit Plan: Approach

As a company, SWAP has adopted the following values, which we ask our clients to assess us against following every piece of work that we do:

- People Centred
- Professional Integrity
- Supportive Collaboration
- Service Excellence
- Purpose-Driven Efficiency

In 2025 the new [Global Internal Audit Standards](#) (GIAS) came into effect. Alongside the GIAS, CIPFA published the [UK Public Sector Application Note](#), which sets out how public sector internal audit providers in the UK should interpret and apply the GIAS. We are conducting our work in line with these requirements.

Conflicts of Interest

We are not aware of any conflicts of interest with East Devon District Council that would impair our independence or objectivity. We will conform with the GIAS which includes ethics and professionalism standards in relation to integrity, objectivity, confidentiality, and competency.

Consultancy Engagements

As part of our internal audit service, we may accept consultancy engagements that have the potential to enhance risk management, add value, and improve the organisation's operations. Accepted consultancy work will contribute to our annual opinion and will be included in the Internal Audit Plan.

Approach to Fraud

Internal Audit may assess the adequacy of arrangements to prevent and detect irregularities, fraud, and corruption. We have dedicated counter-fraud resources available to undertake specific investigations if required. However, the primary responsibility for preventing and detecting corruption, fraud, and irregularities rests with management, who should implement adequate internal control systems, including segregation of duties, and proper authorisation procedures.

Our Reporting

We provide a quarterly summary of our activity to senior management and the Audit and Governance Committee.

This report will include any significant risk and control issues (including fraud risks), governance issues, and other matters requiring the attention of senior management and/or the Committee.

Additionally, we will report any management responses to risks we have highlighted that we believe may be unacceptable to the organisation.

Internal Audit Charter

Each year, we present our Internal Audit Charter to the Audit and Governance Committee for approval.

The GIAS requires the Internal Audit Charter to set out the internal audit function's:

The Internal Audit Plan: Approach

- Purpose
- Commitment to adhere to the GIAS
- Mandate, including the scope and types of services to be provided, and the organisation’s responsibilities and expectations regarding management’s support of the internal audit function; and
- Organisational position and reporting relationships

Our proposed Internal Audit Charter for 2026/27 is included in this report as **Appendix D**.

Internal Audit Performance:

As part of our annual internal audit opinion report to senior management and the Audit and Governance Committee, we will report on internal audit performance.

We measure our performance against the following targets:

| Performance Measure | Performance Target |
|---|---------------------------|
| <u>Delivery of Annual Internal Audit Plan</u> Completed at year end | >90% |
| <u>Quality of Audit Work</u> Overall Client Satisfaction <i>(did our audit work meet or exceed expectations, when looking at our Communication, Auditor Professionalism and Competence, and Value to the Organisation)</i> | >95% |
| <u>Outcomes from Audit Work</u> Value to the Organisation <i>(client view of whether our audit work met or exceeded expectations, in terms of value to their area)</i> | >95% |

Internal Audit Strategy

The [Global Internal Audit Standards Standard 9.2](#) requires auditors to develop and implement an Internal Audit Strategy. The Strategy should set the medium-term direction for internal audit, support organisational objectives and align with Audit Committee and senior management expectations.

It should set out:

- The service’s vision
- Its strategic objectives and
- Initiatives for how the objectives will be achieved.

The Strategy is distinct from the Annual Plan, which covers a shorter period and specific engagements supporting the Annual Opinion.

How SWAP Addresses the Strategy Requirement

SWAP's **Five-Year Business Plan (2025-2030)** satisfies the Standards requirement for an Internal Audit Strategy. This plan outlines our strategic vision and details how we intend to develop and provide internal audit and assurance services throughout the five-year timeframe, including key objectives and the initiatives necessary to accomplish them. The Business Plan received unanimous approval from our Owner-Partners in December 2025.

Alignment to East Devon District Council’s Strategic Objectives

We designed our Business Plan around partner priorities and risks. In general, the Business Plan supports delivery of strategic objectives by aligning audit coverage, insight and capability to those priorities, for example:

| SWAP Objective | How this supports EDDC’s strategic priorities |
|----------------------------|---|
| Anticipatory Service Offer | Keeps our assurance and advice offer responsive to the council’s changing priorities over time. |
| Standards-Conforming Work | Improves the consistency and quality of internal audit work, strengthening assurance over EDDC’s key delivery and governance arrangements. |
| Partnership Benefits | Making partnership benefits tangible through consistent engagement and transparent reporting, helping EDDC keep assurance aligned to priorities |
| Well-Governed Controls | Strengthening documented governance, risk and control arrangements to underpin service delivery across EDDC’s priority areas |

Monitoring the Business Plan

We monitor Business Plan delivery through SWAP’s governance. Oversight by an Executive Leadership team led by SWAP’s Chief Executive, regular reporting and challenge by our Board and biannual Owners’ meetings including representatives from every Partner organisation to review progress and agree material updates.

Read SWAP’s Business Plan at this [link](#).

EDDC Strategic Risk Register

Appendix A

The table below sets out the council's strategic risk register as of February 2026.

| Risk ID | Risk Title | Summarised Description | Inherent Risk Assessment | Residual Risk Assessment |
|---------|--|--|--------------------------|--------------------------|
| Corp 1 | Devolution and Local Government Review | Devolution and Local Government Review could lead to a redistribution of powers and resources, potentially resulting in the dissolution of the council. During this transition, the council might struggle to maintain essential services and infrastructure, impacting the community's well-being and local governance effectiveness. | High (12) | Medium (9) |
| Corp 2 | Adequacy of financial resource planning to deliver the Council's priorities | Changes to government funding streams could significantly impact on the council's financial stability and operational capacity. This may result in reduced funding for essential services, delays in project implementation and increased pressure on local resources. | High (12) | Medium (9) |
| Corp 3 | Adequate emergency planning and business continuity | A failure to adequately plan for emergencies and insufficient business continuity measures may result in significant service disruptions, impacting on our ability to respond effectively to emergencies. | High (12) | Medium (9) |
| Corp 4 | Business failure of a major contractor or significant partner | Failure of a major contractor to deliver key services or a significant partnership fails resulting in service failure. | High (12) | Medium (8) |
| Corp 5 | Climate Change targets not achieved | Failure to achieve climate change and carbon reduction commitments. | Medium (9) | Medium (9) |
| Corp 6 | Cyber Security | Risks related to the security and integrity of digital systems and services that can impact data confidentiality, availability and overall operational resilience. | High (16) | Medium (6) |
| Corp 7 | Ensure robust decision making | Ensuring the council has sound and legally compliant decision making in place. | Medium (9) | Low (2) |
| Corp 8 | Failure to adequately protect staff health and safety at work | Failure to adequately protect staff could result in serious injuries and expose the council to reputational, legal and financial risks. | Medium (9) | Medium (9) |
| Corp 9 | Failure to ensure that our corporate property portfolio is fully compliant with legal requirements | Failure to ensure the corporate property portfolio is compliant with all legal and health and safety requirements. | Medium (9) | Medium (8) |

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| Risk ID | Risk Title | Summarised Description | Inherent Risk Assessment | Residual Risk Assessment |
|---------|---|--|--------------------------|--------------------------|
| Corp 10 | Failure to ensure the delivery of the Council Plan | Failure to ensure the council can sustain service provision and meet its priorities could lead to financial and reputational loss and impact on communities. | High (12) | Low (4) |
| Corp 11 | HRA budget issues | There is risk of continued overspends against budget and affordability of the HRA going forward. | High (16) | Medium (6) |
| Corp 12 | Impact of the economic situation on our residents | There is a risk that the council will be unable to meet the demands on our service from our residents for and for their ability to pay council tax and housing rents. | High (12) | Medium (6) |
| Corp 13 | Increasing homelessness | Failure to meet statutory obligations including securing suitable and cost-effective temporary accommodation. | High (12) | Low (4) |
| Corp 14 | Recruitment and retention issues | Growing recruitment challenges generally and for specialist roles could reduce productivity and the council's ability to meet statutory or other service responsibilities. | High (16) | Medium (9) |
| Corp 15 | Risk of significant data breach or significant non-compliance with relevant legislation | Failure to meet the requirements of data protection legislation and good information governance practice or a significant data breach occurring resulting in a significant fine, loss of reputation and loss of access to government data. | Medium (9) | Medium (6) |
| Corp 16 | Risks in partnership working | There is a risk that partnership working could lead to challenges such as misaligned objectives, communication breakdowns, and differing organisational cultures. These issues may impact the council's ability to deliver services and achieve strategic goals. | Low (4) | Low (4) |
| Corp 17 | Maintaining positive relationships | Failing to build and maintain good relationships between staff and councillors can lead to a range of negative consequences that impact the functioning and reputation of the council. | Medium (6) | Low (4) |
| Corp 18 | Poor data retention | Poor data retention practices can lead to significant risks, including legal, financial, and reputational consequences. | High (16) | Medium (6) |

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The [Risk Management Policy](#) includes the detailed criteria set by the council for assessing risk likelihood and impact. The inherent risk assessment is the council's assessment of their risk exposure before taking any mitigating action. The residual risk assessment is the council's assessment of their risk exposure after taking mitigating action.

Proposed Internal Audit Plan 2026/27

Appendix B

Please note that the audit titles and high-level scopes listed below are only indicative at this stage for resource planning. At the start of each audit, we will hold an initial discussion with management to agree on the specific terms of reference, including the objective and scope of the review.

| Audit | Planned Quarter | Rationale | Link to Strategic Risk Register |
|---------------------------------------|-----------------|---|---|
| Disrepair Claims | 1 | Tenants can bring claims against the council for disrepair. A legal process is followed to determine whether the council must compensate affected tenants. Officers reported concerns about the sufficiency of processes for defending disrepair claims. This review will evaluate current practice. | HRA budget issues |
| Property Records | 1 | This review will assess the accuracy and completeness of the council's property records. It will support the council's preparations for LGR because these records will facilitate asset transfers and disposals. | Failure to ensure the delivery of the Council Plan |
| Strata Governance Mapping | 1 | Following discussion at a previous Audit Committee, officers have requested that SWAP conducts an advisory review mapping out the governance structures and council responsibilities relating to Strata. This will include determining responsibilities for internal audit coverage for specific aspects of Strata and identifying areas requiring further internal audit work. | Cyber Security |
| Embedding Climate Change | 2 | Climate change remains a corporate priority and a strategic risk. This review will assess how climate change has been embedded into the council's decision-making processes. | Climate change targets not achieved. |
| Fraud Baseline Assessment | 2 | This review will provide an updated assessment of the council's fraud maturity in line with the Fighting Fraud and Corruption Locally Strategy 2020. | Adequacy of financial resource planning to deliver the Council's priorities |
| Business Continuity Follow Up | 2 | Limited assurance follow up. | Adequate emergency planning and business continuity |
| Corporate Health and Safety Follow Up | 2 | Limited assurance follow up. | Failure to adequately protect staff health and safety at work |
| Risk Management | 3 | Deferred from 2025/26. Key governance process not audited since 2021/22. The council has recently revised its risk management policy and strategic and operational risk registers, and responsibility has moved to a new Corporate Lead. The review will assess the council's updated process. | Ensure robust decision making |

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| Audit | Planned Quarter | Rationale | Link to Strategic Risk Register |
|--|-----------------|--|---|
| Housing Benefits | 3 | Key financial control review. To provide assurance that key financial system controls are operating effectively for Housing Benefits and that opportunities for error, fraud or corruption are minimised. | Impact of the economic situation on residents |
| Payroll | 3 | Key financial control review. To provide assurance that key controls within Payroll are operating effectively to ensure that payments are accurate, appropriately authorised and made in a timely manner. | Adequacy of financial resource planning to deliver the Council's priorities |
| Procurement | 3 | The new Procurement Act came into effect in February 2025. The Procurement Act also introduced a new regulatory body that can levy statutory recommendations against local authorities. This review will assess the council's compliance with the new Act. | Business failure of a major contractor or significant partner |
| Information Governance Follow Up | 4 | Limited assurance follow up. | Risk of significant data breach or significant non-compliance with relevant legislation |
| Performance Management Follow Up | 4 | Limited assurance follow up. | Failure to deliver the Council Plan |
| Home Safeguard | 4 | Home Safeguard is a traded telecare alarm service that supports older or vulnerable people to live independently at home. Officers have requested a review focusing on budget and fee setting, income collection, service procedures and officer compliance with the procedures. | Adequacy of financial resource planning to deliver the Council's priorities |
| Housing Landlord: Awaab's Law Compliance | 4 | Deferred from 2025/26. There is a risk to tenant safety if the council does not comply with inspection/remediation regimes for its housing stock. Awaab's Law, which sets out requirements relating to damp and mould, came into effect in October 2025. This review will assess the council's compliance with the new legislation. | HRA budget issues |
| Martyn's Law Preparedness | 4 | Martyn's Law comes into effect in April 2027. It introduces a legal duty on local authorities to prepare their public premises and events for terrorist threat scenarios. Some council-owned premises will be in scope of this legislation and there are penalties for non-compliance. This review will assess the council's preparedness for the new legislation. | Adequate emergency planning and business continuity |
| Supplier Resilience Follow Up | 4 | Limited assurance follow up. | Business failure of a major contractor or significant partner |

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| Audit | Planned Quarter | Rationale | Link to Strategic Risk Register |
|---------------|-----------------|---|--|
| LGR Provision | 1-4 | A provision for SWAP to undertake any required advisory services relating to LGR. | Devolution and Local Government Review |

In addition to the programme of audits, we will also use our time provide support in the following areas during the first half of 2026/2.

| | |
|------------------|--|
| Advice & Support | <ul style="list-style-type: none"> • Committee attendance & reporting • Head of Internal Audit role and internal audit planning • Action tracking and dashboard • Ad-hoc advice • Fraud bulletins and News Round-up |
|------------------|--|

Mapping the Internal Audit Plan and Strategic Risk Register

Appendix C

The table below demonstrates how our completed and planned internal audit work links to the strategic risk register.

As part of the planning process, we have identified indicative audits for 2027/28. These audits are subject to change and formal approval by the Audit and Governance Committee in March 2027 but are named here for transparency.

| Risk ID | Risk Title | Internal Audit Coverage | | | | |
|---------|---|--|---|--|--|--|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Corp 1 | Devolution and Local Government Review | | | | <ul style="list-style-type: none"> LGR Provision | <ul style="list-style-type: none"> LGR Provision |
| Corp 2 | Adequacy of financial resource planning to deliver the Council's priorities | <ul style="list-style-type: none"> Non-Domestic Rates Waste Contract | <ul style="list-style-type: none"> Treasury Management Procurement Cards Planning Application Fees | <ul style="list-style-type: none"> Budget Monitoring Creditors Bank Reconciliation Fees and Charges Fraud Risk Assessment | <ul style="list-style-type: none"> Fraud Baseline Assessment Payroll Home Safeguard | <ul style="list-style-type: none"> Fraud Provision Reserves Management Debtors |
| Corp 3 | Adequate emergency planning and business continuity | <ul style="list-style-type: none"> Emergency Planning Emergency Planning Follow Up | <ul style="list-style-type: none"> Business Continuity | | <ul style="list-style-type: none"> Business Continuity Follow Up Martyn's Law Preparedness | |
| Corp 4 | Business failure of a major contractor or significant partner | | | <ul style="list-style-type: none"> Supplier Resilience Contract Management | <ul style="list-style-type: none"> Supplier Resilience Follow Up Procurement | <ul style="list-style-type: none"> Contract Management Follow Up Waste LATCo Leisure Services |
| Corp 5 | Climate Change targets not achieved | | | | <ul style="list-style-type: none"> Embedding Climate Change | |
| Corp 6 | Cyber Security | | | | <ul style="list-style-type: none"> Strata Governance Mapping | |
| Corp 7 | Ensure robust decision making | | | <ul style="list-style-type: none"> Development Management | <ul style="list-style-type: none"> Risk Management | |

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| Risk ID | Risk Title | Internal Audit Coverage | | | | |
|---------|---|---|---|---|--|--|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Corp 8 | Failure to adequately protect staff health and safety at work | | | <ul style="list-style-type: none"> Corporate Health and Safety | <ul style="list-style-type: none"> Corporate Health and Safety Follow Up | |
| Corp 9 | Failure to ensure that our corporate property portfolio is fully compliant with legal requirements. | | <ul style="list-style-type: none"> Corporate Property Health and Safety | | | |
| Corp 10 | Failure to ensure the delivery of the Council Plan | <ul style="list-style-type: none"> Performance Management | | <ul style="list-style-type: none"> ASB Case Handling Community Asset Transfers Community Infrastructure Levy | <ul style="list-style-type: none"> Property Records Performance Management Follow Up | <ul style="list-style-type: none"> Corporate Project Management |
| Corp 11 | HRA budget issues | <ul style="list-style-type: none"> Housing Damp and Mould Housing Electrical Safety Housing Asbestos Follow Up | <ul style="list-style-type: none"> Housing Voids | <ul style="list-style-type: none"> Housing Fire Safety Housing Legionella Housing Electrical Safety Follow Up | <ul style="list-style-type: none"> Disrepair Claims Awaab's Law Compliance | <ul style="list-style-type: none"> Housing Gas Safety |
| Corp 12 | Impact of the economic situation on our residents | | | | <ul style="list-style-type: none"> Housing Benefits | <ul style="list-style-type: none"> Council Tax |
| Corp 13 | Increasing homelessness | | <ul style="list-style-type: none"> Temporary Accommodation | | | |
| Corp 14 | Recruitment and retention issues | <ul style="list-style-type: none"> IR35 Volunteer Management Recruitment and Onboarding Establishment Control | <ul style="list-style-type: none"> Payroll (Starters and Leavers) Establishment System Controls | <ul style="list-style-type: none"> IR35 Follow Up Establishment Control Follow Up Out of Hours Schemes Follow Up Volunteer Management Follow Up | | |

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| Risk ID | Risk Title | Internal Audit Coverage | | | | |
|---------|---|---|--|--|---|---|
| | | 2023/24 | 2024/25 | 2025/26 | 2026/27 | 2027/28 |
| Corp 15 | Risk of significant data breach or significant non-compliance with relevant legislation | <ul style="list-style-type: none"> Information Governance Policies | <ul style="list-style-type: none"> Local Government Transparency Code | | <ul style="list-style-type: none"> Information Governance Policies Follow Up | |
| Corp 16 | Risks in partnership working | <ul style="list-style-type: none"> Strategic Partnerships | | <ul style="list-style-type: none"> Strategic Partnerships Follow Up | | |
| Corp 17 | Maintaining positive relationships | | <ul style="list-style-type: none"> Ethical Governance | | <ul style="list-style-type: none"> Ethical Governance Follow Up | |
| Corp 18 | Poor data retention | | | | | <ul style="list-style-type: none"> Data Retention Compliance |

We note not all strategic risks have scheduled reviews in 2026/27 and 2027/28. The council is responsible for delivering a wide range of functions, and therefore it is not possible to cover all associated risks in any one year. We will monitor these risks and flexibly adapt our audit plan as appropriate and if required to cover these risks.

Purpose

SWAP Internal Audit Services creates, protects, and sustains value by providing the audit committee and management with independent, risk-based, and objective assurance, advice, insight, and foresight, that meets rigorous professional standards.

The internal audit function enhances East Devon District Council's:

- Successful achievement of its objectives.
- Governance, risk management, and control processes.
- Decision-making and oversight.
- Reputation and credibility with its stakeholders.
- Ability to serve the public interest.

The internal audit function is most effective when:

- Internal auditing is performed by competent professionals in conformance with the Institute of Internal Auditors Global Internal Audit Standards which are set in the public interest.
- The internal audit function is independently positioned with direct accountability to the audit committee.
- Internal auditors are free from undue influence and committed to making objective assessments.

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Commitment to Adherence to the Professional Standards

The Accounts and Audit (England) Regulations, state that: "A relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account the public sector internal auditing standards or guidance."

The internal audit function will adhere to the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, which are the Global Internal Audit Standards and Topical Requirements, subject to the Application Note for UK Public Sector Internal Audit. The chief audit executive will report annually to East Devon District Council's audit committee and senior management regarding the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector, which will be assessed through a quality assurance and improvement program, managed and monitored by the SWAP senior management team and the SWAP board.

Mandate

Authority

The audit committee grants the internal audit function the mandate to provide the audit committee and senior management with objective assurance, advice, insight, and foresight.

The internal audit function's authority is created by its direct reporting relationship to the audit committee. Such authority allows for unrestricted access to the audit committee.

The audit committee authorises the internal audit function to:

- Have full and unrestricted access to all functions, data, records, information, physical property, and personnel pertinent to carrying out internal audit responsibilities. Internal auditors are accountable for confidentiality and safeguarding records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques, and issue communications to accomplish the function's objectives.
- Obtain assistance from the necessary personnel of East Devon District Council and other specialized services from within or outside East Devon District Council to complete internal audit services.

Independence, Organisational Position and Reporting Relationships

The chief audit executive will be positioned at a level in the organization that enables internal audit services and responsibilities to be performed without interference from management, thereby establishing the independence of the internal audit function. The chief audit executive will report functionally to the audit committee and administratively (for example, day-to-day operations) to the Director of Finance (Section 151 Officer).

This positioning provides the authority and status to bring matters directly to senior management and escalate matters to the audit committee, when necessary, without interference and supports the internal auditors' ability to maintain objectivity.

The chief audit executive will confirm to the audit committee, at least annually, the organisational independence of the internal audit function. If the governance structure does not support organisational independence, the chief audit executive will document the characteristics of the governance structure limiting independence and any safeguards employed to achieve the principle of independence. The chief audit executive will disclose to the audit committee any interference internal auditors encounter related to the scope, performance, or communication of internal audit work and results. The disclosure will include communicating the implications of such interference on the internal audit function's effectiveness and ability to fulfil its mandate.

Changes to the Mandate and Charter

Circumstances may justify a follow-up discussion between the chief audit executive, audit committee, and senior management on the internal audit mandate or other aspects of the internal audit charter. Such circumstances may include but are not limited to:

- A significant change to the Global Internal Audit Standards in the UK Public Sector.
- A significant acquisition or reorganisation within the organisation.
- Significant changes in the chief audit executive, audit committee, and/or senior management.
- Significant changes to the organisation's strategies, objectives, risk profile, or the environment in which the organisation operates.
- New laws or regulations that may affect the nature and/or scope of internal audit services.

Audit Committee Oversight

To establish, maintain, and ensure that the internal audit function has sufficient authority to fulfil its duties, the audit committee will:

- Discuss with the chief audit executive and senior management the appropriate authority, role, responsibilities, scope, and services (assurance and/or advisory) of the internal audit function.
- Ensure the chief audit executive has unrestricted access to, communicates, and interacts directly with the audit committee, including in private meetings without senior management present.
- Ensure arrangements are in place to notify the chief audit executive of all suspected or detected fraud, corruption, or impropriety.
- Discuss with the chief audit executive and senior management other topics that should be included in the internal audit charter.
- Participate in discussions with the chief audit executive and senior management about the "essential conditions," described in the Global Internal Audit Standards, which establish the foundation that enables an effective internal audit function.
- Approve the internal audit function's charter, which includes the internal audit mandate and the scope and types of internal audit services.
- Review the internal audit charter annually with the chief audit executive to consider changes affecting the organisation, such as the employment of a new chief audit executive / head of internal audit or changes in the type, severity, and interdependencies of risks to the organisation; and approve the internal audit charter annually.
- Approve the risk-based internal audit plan.
- Collaborate with senior management to determine the budgets, qualifications, and competencies the organisation expects in a chief audit executive, as described in the Global Internal Audit Standards in the UK Public Sector.
- Review the chief audit executive's performance, provide feedback to the SWAP CEO, plus senior management, and the organisation's CEO.
- Receive communications from the chief audit executive about the internal audit function including its performance relative to its plan.
- Ensure a quality assurance and improvement program has been established.
- Review of the results of the quality assurance and improvement program annually.
- Make appropriate inquiries of management and the chief audit executive to determine whether scope or resource limitations are inappropriate.

Chief Audit Executive Roles and Responsibilities

Ethics and Professionalism

The chief audit executive will ensure that internal auditors:

- Conform with the Global Internal Audit Standards in the UK Public Sector, including the principles of Ethics and Professionalism: integrity, objectivity, competency, due professional care, and confidentiality.
- Understand, respect, meet, and contribute to the legitimate and ethical expectations of East Devon District Council and be able to recognize conduct that is contrary to those expectations.
- Encourage and promote an ethics-based culture in the organisation.
- Report organisational behaviour that is inconsistent with the organisation's ethical expectations, as described in applicable policies and procedures.

Objectivity

The chief audit executive will ensure that the internal audit function remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of engagement selection, scope, procedures, frequency, timing, and communication. If the chief audit executive determines that objectivity may be impaired in fact or appearance, the details of the impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively such that they believe in their work product, do not compromise quality, and do not subordinate their judgment on audit matters to others, either in fact or appearance.

Internal auditors will have no direct operational responsibility or authority over any of the activities they review. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, or engage in other activities that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing operational duties for East Devon District Council or its affiliates.
- Initiating or approving transactions external to the internal audit function.
- Directing the activities of any East Devon District Council employee that is not employed by the internal audit function, except to the extent that such employees have been appropriately assigned to internal audit teams or to assist internal auditors.

Internal auditors will:

- Disclose impairments of independence or objectivity, in fact or appearance, to appropriate parties and at least annually, such as the chief audit executive, audit committee, management, or others.
- Exhibit professional objectivity in gathering, evaluating, and communicating information.
- Make balanced assessments of all available and relevant facts and circumstances.

- Take necessary precautions to avoid conflicts of interest, bias, and undue influence.

Managing the Internal Audit Function

The chief audit executive has the responsibility to:

- At least annually, submit a risk-based internal audit plan to the audit committee and senior management for review and approval.
- Communicate the impact of resource limitations on the internal audit plan to the audit committee and senior management.
- Review and adjust the internal audit plan, as necessary, in response to changes in East Devon District Council's business, risks, operations, programs, systems, and controls.
- Communicate with the audit committee and senior management if there are significant interim changes to the internal audit plan.
- Ensure internal audit engagements are performed, documented, and communicated in accordance with the Global Internal Audit Standards in the UK Public Sector.
- Follow up on engagement findings and confirm the implementation of recommendations or action plans and communicate the results of internal audit services to the audit committee and senior management annually and for each engagement as appropriate.
- Ensure the internal audit function collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the Global Internal Audit Standards in the UK Public Sector and fulfil the internal audit mandate.
- Identify and consider trends and emerging issues that could impact East Devon District Council and communicate to the audit committee and senior management as appropriate.
- Consider emerging trends and successful practices in internal auditing.
- Establish and ensure adherence to methodologies designed to guide the internal audit function.
- Ensure adherence to East Devon District Council's relevant policies and procedures unless such policies and procedures conflict with the internal audit charter or the Global Internal Audit Standards in the UK Public Sector. Any such conflicts will be resolved or documented and communicated to the audit committee and senior management.
- Coordinate activities and consider relying upon the work of other internal and external providers of assurance and advisory services. If the chief audit executive cannot achieve an appropriate level of coordination, the issue must be communicated to senior management and if necessary escalated to the audit committee.

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Communication with the Audit Committee and Senior Management

The chief audit executive will report annually to the audit committee and senior management regarding:

- The internal audit function's mandate.
- The internal audit plan and performance relative to its plan.
- Significant revisions to the internal audit plan.
- Potential impairments to independence, including relevant disclosures as applicable.
- Results from the quality assurance and improvement program, which include the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector and action plans to address the internal audit function's deficiencies and opportunities for improvement.

- Significant risk exposures and control issues, including fraud risks, governance issues, and other areas of focus for the audit committee.
- Results of assurance and advisory services.
- Management's responses to risk that the internal audit function determines may be unacceptable or acceptance of a risk that is beyond East Devon District Council's risk appetite.
- Clarification over the responsibility to complete a fraud risk assessment, and presentation of this where responsibility belongs to SWAP.

Quality Assurance and Improvement Program

The SWAP senior leadership team in collaboration with the chief audit executive / will develop, implement, and maintain a quality assurance and improvement program that covers all aspects of the internal audit function. The program will include external and internal assessments of the internal audit function's conformance with the Global Internal Audit Standards in the UK Public Sector, as well as performance measurement to assess the internal audit function's progress toward the achievement of its objectives and promotion of continuous improvement. The program also will assess, if applicable, compliance with laws and/or regulations relevant to internal auditing. Also, if applicable, the assessment will include plans to address the internal audit function's deficiencies and opportunities for improvement.

page 56 Annually, the chief audit executive will communicate with the audit committee and senior management about the internal audit function's quality assurance and improvement program, including the results of internal assessments (ongoing monitoring and periodic self-assessments) and external assessments. External assessments will be completed at least once every five years by a qualified, independent assessor or assessment team from outside both SWAP and East Devon District Council; qualifications must include at least one assessor holding an active Chartered Internal Auditor credential.

Scope and Types of Internal Audit Services

The scope of internal audit services covers the entire breadth of the organization, including all of East Devon District Council's activities, assets, and personnel. The scope of internal audit activities also encompasses but is not limited to objective examinations of evidence to provide independent assurance and advisory services to the audit committee and management on the adequacy and effectiveness of governance, risk management, and control processes for East Devon District Council.

The nature and scope of advisory services may be agreed with the party requesting the service, provided the internal audit function does not assume management responsibility. Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during advisory engagements. These opportunities will be communicated to the appropriate level of management.

Internal audit engagements may include evaluating whether:

- Risks relating to the achievement of East Devon District Council's strategic objectives are appropriately identified and managed.

- The actions of East Devon District Council’s officers, directors, management, employees, and contractors comply with East Devon District Council’s policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact East Devon District Council.
- The integrity of information and the means used to identify, measure, analyse, classify, and report such information is reliable.
- Resources and assets are acquired economically, used efficiently and sustainably, and protected adequately.

Report to: Audit and Governance Committee

Date of Meeting 19 March 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A



Financial Monitoring report 2025/26 – month 10

Report summary:

The following report was presented to Cabinet on 4 March 2026.

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

Is the proposed decision in accordance with:

Budget Yes No

Policy Framework Yes No

Recommendation:

To note the Financial Monitoring month 10 2026 position and the recommendations to Cabinet on 4 March 2026.

Reason for recommendation:

To report the Financial Monitoring position for the Council's approved budgets for the General Fund, Housing Revenue Account, Capital expenditure and Treasury Management update.

Officer: John Symes – Finance Manager, jsymes@eastdevn.gov.uk

Portfolio(s) (check which apply):

- Assets and Economy
- Communications and Democracy
- Council, Corporate and External Engagement
- Culture, Leisure, Sport and Tourism
- Environment - Nature and Climate
- Environment - Operational
- Finance
- Place, Infrastructure and Strategic Planning
- Sustainable Homes and Communities

Equalities impact Low Impact

Climate change Low Impact

Risk: Low Risk;

Links to background information [Finance Report month 10 Cabinet 4 March 2026](#)

Link to [Council Plan](#)

Priorities (check which apply)

- A supported and engaged community
 - Carbon neutrality and ecological recovery
 - Resilient economy that supports local business
 - Financially secure and improving quality of services
-

Financial implications:

The financial details are included in the report.

Legal implications:

Any legal implications are identified in the report and no further comment is required.

Report to: Audit and Governance Committee



Date of Meeting 19 March 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

Statement of Accounts 2025/26 – Review of Accounting Policies

Report summary:

It is 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.

Is the proposed decision in accordance with:

Budget Yes No

Policy Framework Yes No

Recommendation:

To approve the Accounting Policies for the 2025/26 Statement of Accounts.

Reason for recommendation:

Members of the Audit and Governance Committee have responsibility for the approval of the Annual Statement of Accounts.

Officer: John Symes, Finance Manager, john.symes@eastdevon.gov.uk

Portfolio(s) (check which apply):

- Assets and Economy
- Communications and Democracy
- Council, Corporate and External Engagement
- Culture, Leisure, Sport and Tourism
- Environment - Nature and Climate
- Environment - Operational
- Finance
- Place, Infrastructure and Strategic Planning
- Sustainable Homes and Communities

Equalities impact Low Impact

Climate change Low Impact

Risk: Low Risk;

Links to background information [Accounting Policies](#)

Link to [Council Plan](#)

Priorities (check which apply)

- ☒ A supported and engaged community
 - ☒ Carbon neutrality and ecological recovery
 - ☒ Resilient economy that supports local business
 - ☒ Financially secure and improving quality of services
-

Report in full

1. Background

- 1.1 This report presents the accounting policies to be adopted and to be used in the preparation of the Statement of Accounts for the 2025/26 financial year.
 - 1.2 The CIPFA (Chartered Institute of Public Finance and Accountancy) LASAAC (Local Authority (Scotland) Accounts Advisory Committee) Local Authority Accounting Board is a standing committee of CIPFA and LASAAC and is responsible for developing the Code of Practice on Local Authority Accounting in the United Kingdom (“the Code of Practice”)
 - 1.3 The Code of Practice prescribes the accounting treatment and disclosures for transactions of the Council. It is updated annually by the CIPFA / LASAAC Local Authority Board.
 - 1.4 As specified by regulation 21(2) of the Local Government Act 2003, all Local Authorities in the United Kingdom are required to keep their accounts in accordance with 'proper (accounting) practices'. This is defined, for the purposes of local government legislation, as meaning compliance with the terms of the Code of Practice.
 - 1.5 With specific regard to the accounting policies proposed in respect of 2025/26, these are largely unchanged from previous years. However, it is proposed to amend the accounting policies for the following reason:
 - 1.5.1 Property Plant and Equipment has been updated to include the revaluation expedient which allows for indexation of assets in years when an asset is not revalued as part of the five-year rolling programme.
 - 1.6 As the Statement of Accounts for 2025/26 is prepared, it may be necessary to amend a policy in order to adopt a more appropriate accounting policy. If this occurs, the change and the reason for the change will be reported back to the Audit & Governance Committee at the next available meeting and will be highlighted within the report when the Statement of Accounts is presented to Members for approval.
 - 1.7 The proposed accounting policies are presented via the link within the report.
-

Financial implications:

The policies set out for approval underpin the Council's reporting on its financial performance and position.

Legal implications:

The legal position is detailed in the report, and no further comment is required.

Report to: Audit and Governance Committee



Date of Meeting 19 March 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

Risk Report

Report summary:

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

Is the proposed decision in accordance with:

Budget Yes No

Policy Framework Yes No

Recommendation:

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 are being monitored, and that control actions are implemented by Directorates and Services across the Authority.

Reason for recommendation:

To ensure its activities are delivered effectively, and that audit and compliance requirements are met, it is important that East Devon District Council anticipates, identifies and manages relevant risks at a strategic and operational level. Monitoring risks and maintaining a Risk Register allows risks to be systematically tracked and progress of implementing control actions is monitored. These are essential practices that underpin good governance, help to ensure service continuity and is part of the responsible management of the Council.

Officer: Barry James, Interim Corporate Lead – Programmes and Strategies,
barry.james@eastdevon.gov.uk

Portfolios:

- Assets and Economy
- Communications and Democracy
- Council, Corporate and External Engagement
- Culture, Leisure, Sport and Tourism
- Environment - Nature and Climate
- Environment - Operational
- Finance
- Place, Infrastructure and Strategic Planning
- Sustainable Homes and Communities

Equalities impact Low Impact

Climate change Low Impact

Risk: High Risk; Failure to identify, assess, monitor, review and manage risks could impact negatively (i.e. financial, reputational, operationally) on the council

Links to background information

Link to [Council Plan](#)

Priorities (check which apply)

- A supported and engaged community
 - Carbon neutrality and ecological recovery
 - Resilient economy that supports local business
 - Financially secure and improving quality of services
-

Report in full

- 1.1 The last report to the Audit & Governance Committee was provided in July 2025 prior to the departure of the Interim Performance and Risk Team Leader. Since that time Risk is the responsibility of the Interim Corporate Lead – Programmes and Strategies (who joined EDDC in late January 2026).
- 1.2 It is noted that the expectation expressed in the July 2025 meeting was that a quarterly report would be presented to the Committee to ensure regular oversight. This regime can now be reinstated with the reallocation of managing the risk register.
- 1.3 The Council is introducing a new system for managing and reporting both performance and risk. InPhase is a software package which provides the new basis for risk management as well as to streamline our management systems, support continuous improvement and enhance transparency.
- 1.4 **Strategic Risks** – there are a total of 18 risks on the Strategic Risk Register split between Governance (9 risks), Housing and Health (5), Finance (2), Place (1) and the Chief Executive (1).
- 1.5 Appendix A provides a report as of 1st March 2026; the mitigated risks are presented with 13 Medium and 5 Low Risk. There are no risks classed as High.
- 1.6 **Operational Risks** – there 106 risks on the Operational Risk Register. Risks with a mitigated risk rating of High are noted below:
 - a. Pla22 – Place (Planning Policy): risk associated with failing to demonstrate a 5-year housing land supply. Risk Owner Comments: Government changes to housing requirements have significantly worsened our housing land supply position.
 - b. Pla24 – Place (Development Management): risk of a lack of sufficient income from Community Infrastructure Levy, resulting in a lack of funding needed to deliver the required infrastructure, which may hold up development projects. Risk Owner Comments: A review of CIL is needed but ultimately CIL will never be sufficient to fund the necessary infrastructure and we need to ensure that we do all we can to attract government and other funding for infrastructure projects.

- c. Pla33 – Place (Streetscene): risking of the recycling and waste contractors failing to deliver the service through staff shortages, strike action, company liquidation, legal prohibitions and/or other similar circumstances that render this contractor unable to continue with the contract. Additional risk from the move from the current contract to a new service delivery model. Risk Owner Comments: Current transition to LATCo of East Devon Environmental Services Ltd. Full project management approach with it's own risk register is underway. Risk is heightened due to number of critical path actions required for LATCo to be safe and legal on 1st July 2026. Plans are in place.

1.7 More information is provided in Appendix B. The mitigated risks are presented with 64 having a Medium mitigated risk rating and 37 with a low mitigated risk rating. One change for Members to note is Operational Risk reference FIN8, relating to the delivery of the new finance system, which is shown in the Appendix for information (as it was included in the previous report to the Committee) but is now to be deleted.

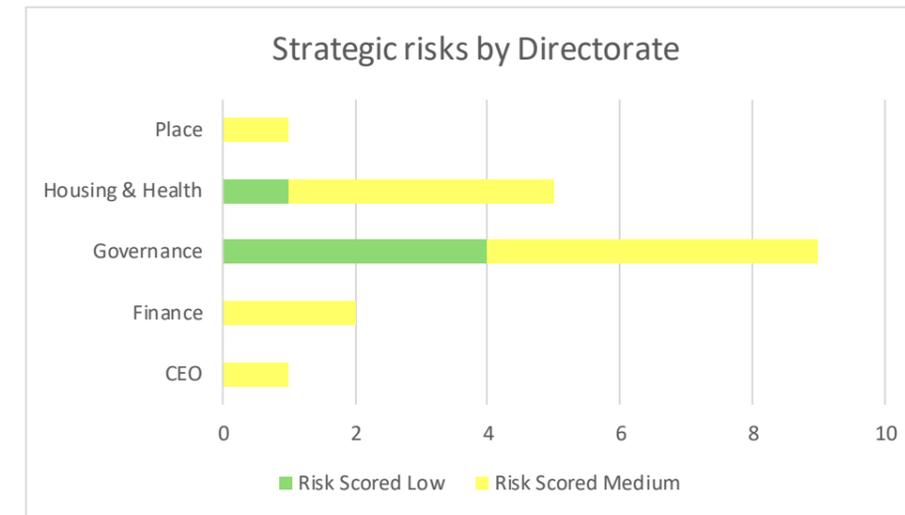
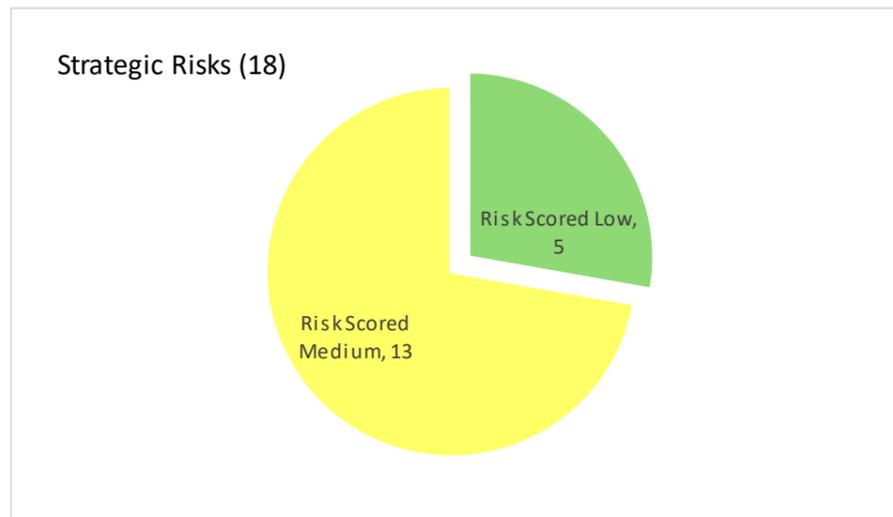
Financial implications:

There are no financial comments contained within this report.

Legal implications:

It is important that Members are regularly updated on the organisation's key strategic risks.

Appendix A – Strategic Risk report (as of 23/02/2026). There are no High Risk mitigated strategic risks to report.



| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating controls | Mitigating actions | Mitigated Risk Rating | Risk Owner | Risk Owner comments |
|---------|-----------|-------------|------------------------------------|--|--|---|-----------------------|-----------------|---------------------|
| Corp 16 | Strategic | Governance | Risks in Partnership Working | There is a risk that partnership working could lead to challenges such as misaligned objectives, communication breakdowns, and differing organisational cultures. These issues may result in delays, increased costs, and reduced effectiveness of joint initiatives, ultimately impacting on our ability to deliver services and achieve strategic goals. | Updated partnership policy New partnership register in place | | Low | Melanie Wellman | |
| Corp 17 | Strategic | Governance | Maintaining positive relationships | Strong relationships between local authority staff and councillors are essential for effective governance, collaborative decision-making, and successful community planning. Failing to build and maintain good relationships can lead to a range of negative consequences that impact the functioning and reputation of the council. | Clear monitoring officer advice Robust code of conduct procedures | Review of member - officer protocol - By Oct 2025 Training on member - officer protocol - by Dec 2025 EDDC Cultural project - by Dec 2025 | Low | Melanie Wellman | |
| Corp 18 | Strategic | Governance | Poor data retention | Effective data retention is crucial to ensure compliance with legal requirements, maintain transparency, and support efficient operations. Poor data retention practices can lead to significant risks, including legal, financial, and reputational consequences. | Robust data retention policy and procedures. Identify those higher risk areas and prioritise accordingly Oversight by the Information Governance Board Clear responsibilities by data owners Training on data management for staff | | Medium | Melanie Wellman | |

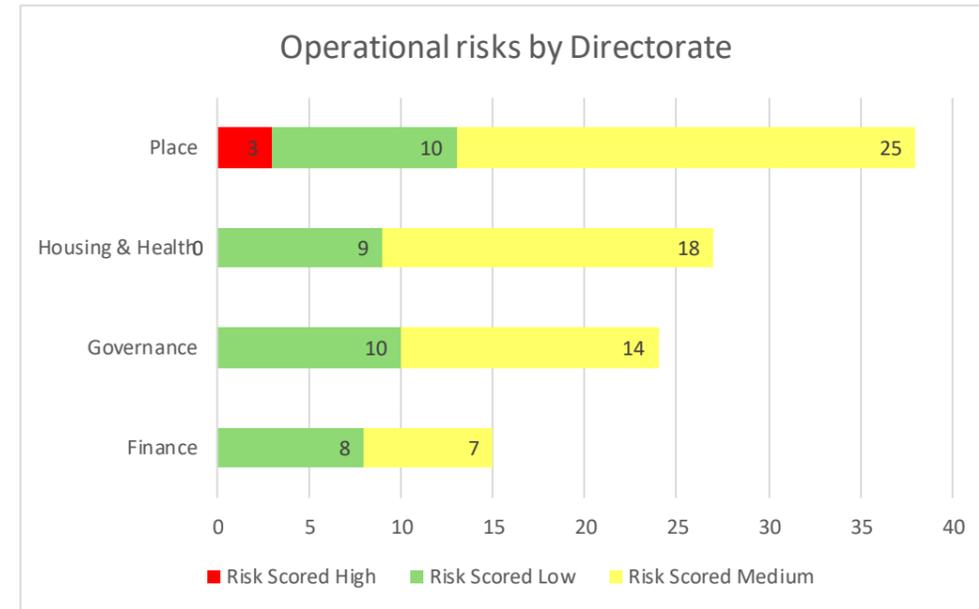
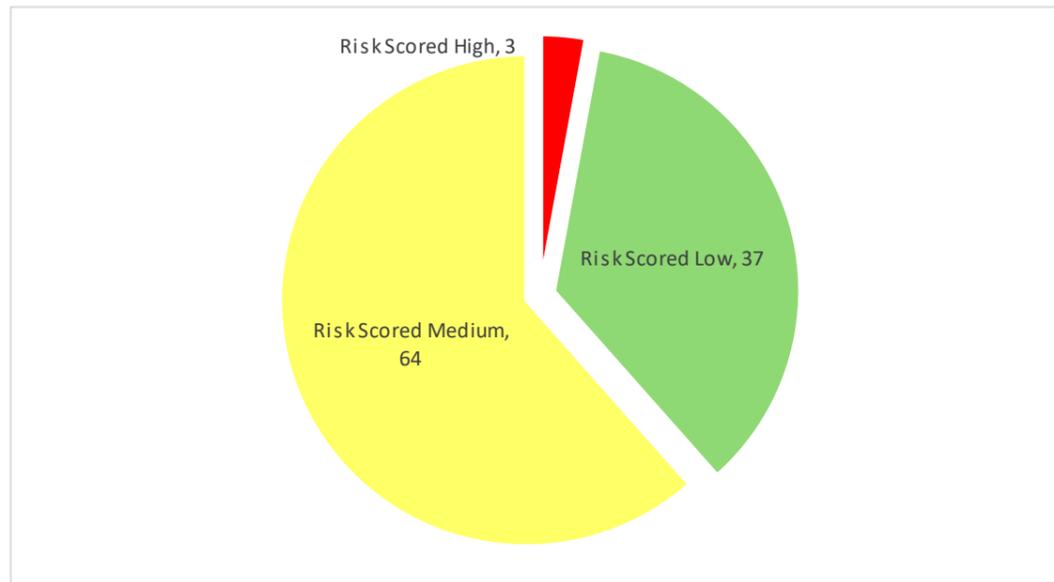
| | | | | | | | | | |
|--------|-----------|------------------|---|---|--|---|--------|---------------|---|
| Corp 1 | Strategic | CEO | Devolution and Local Government Review | There is a risk that the district council may face significant challenges due to devolution and Local Government Review. This could lead to a redistribution of powers and resources, potentially resulting in the dissolution of the council. During this transition, the council might struggle to maintain essential services and infrastructure, impacting the community's well-being and local governance effectiveness. | <ul style="list-style-type: none"> • Work with Team Devon • Be clear in our response to proposals set out • Collaborate with other councils • Clear communications with our staff and residents about any changes | | Medium | Tracy Hendren | |
| Corp 2 | Strategic | Finance | Adequacy of financial resource planning to deliver the Council's priorities | The implication of the Fairer Funding Review has reduced funding to the Council significantly. This can be met in part from reserves but depending on timing of LGR will depend on the actions the Council will be required to take to significantly reduce its net budget. | <ul style="list-style-type: none"> • Develop and maintain financial contingency plans to manage potential funding shortfalls and ensure the continuity of essential services. An updated MTFS will be presented to Council the end of July when more certainty to gained over LGR. | The updated MTFS will contain recommended actions for the Council to consider in order to remain financially sustainable. | Medium | Simon Davey | This has been raised in the current MTFS and recent budget reports to Councillors. |
| Corp 3 | Strategic | Housing & Health | Adequate emergency planning and business continuity | A failure to adequately plan for emergencies and insufficient business continuity measures may result in significant service disruptions, impacting on our ability to respond effectively to emergencies. | <p>Delivery action plan from the recent audit</p> <ul style="list-style-type: none"> • Effective local plan for emergencies • Effective liaison, contact, communication and training arrangements • Effective means of securing resources/equipment and implementing plan • Rehearsal and testing of the plan by various service areas • Regular review of Council Emergency and Business Continuity Plan • Clear accountability for cascading information and communicating to the staff and public • Use of Issues Logs and risk assessments • Business Continuity Plans • Recovery Plans • Representation on Tactical and Strategic Coordination Groups • Local Resilience Forum Community Risk Register | | Medium | Catrin Stark | Recent Audit acknowledged the process has moved forward but still assessed us as limited assurance. |

| | | | | | | | | | |
|--------|-----------|------------------|---|---|--|--|--------|-----------------|--|
| Corp 4 | Strategic | Governance | Business failure of a major contractor or significant partner | Failure of a major contractor to delivery key services in accordance with the specification /service level agreement or a significant partnership fails through a legal, financial, reputational, relationship or governance issue resulting in service failure. | Audit actions from recent - by 31/03/2026 Appoint a Procurement officer - By Nov Appoint a contract Lawyer - By Nov Review contract procedure rules - By Nov • Pre-tender selection procedure • Service lead to regularly monitor service delivery against performance targets on contracts • Service lead to consider at pre contractual stage a fall-back position • Service leads to keep the corporate contracts register up to date. | | Medium | Melanie Wellman | |
| Corp 5 | Strategic | Housing & Health | Climate Change targets not achieved | Failure to achieve climate change and carbon reduction commitments, including the Devon Climate Emergency Declaration. | • Climate Change Strategy and Action Plan • Climate Change Officer • Carbon footprint • Devon Carbon Plan • SMT+ attention | Recruitment of climate change manager - (ongoing) Moving the function into a corporate function - (completed January 2026) Implementation of a new strategy and action plan - April 2026 | Medium | Catrin Stark | |
| Corp 6 | Strategic | Governance | Cyber Security Risk | EDDC faces cyber risks related to the security and integrity of its digital systems and services. These risks can impact data confidentiality, availability, and overall operational resilience. | • Training for staff Regular reporting to the internal architecture board and the Information Governance Board • Working with Strata to ensure software is kept up to date • Ensure access controls are in place • Incident response • Information Security Management System policies | | Medium | Melanie Wellman | |
| Corp 7 | Strategic | Governance | Ensure robust decision making | Ensuring that we have sound decision making in place that are legally compliant. | • Actions from the Peer Review action plan • Training for manager • Review Constitution New committee report template - by Sept | | Low | Melanie Wellman | |
| Corp 8 | Strategic | Housing & Health | Failure to adequately protect staff health and safety at work | Failure to adequately protect staff health and safety at work could result in serious injuries and expose the Council to significant reputational, legal, and financial risks. | Weekly H&S reporting to ELT New H&S software being procured Health and Safety Policy • Corporate Health and Safety Advisors • Health and Safety training programme • Health and Safety culture • H&S Handbook • Staff safety • Lone Working arrangements • Risk Assessments | Audit being undertaken in Corporate Health and Safety - due July 2025 | Medium | Catrin Stark | |
| Corp 9 | Strategic | Place | Failure to ensure that our corporate property portfolio is fully compliant with legal requirements. | Failure to ensure that our corporate property portfolio is fully compliant with legal requirements. A failure to ensure our property portfolio is fully compliant with all health and safety and other legal requirements could lead to serious injury or litigation. | • Undertake condition surveys and planned maintenance of buildings • Up to date policies and monitoring delivery of policies • Building managers health and safety compliance training • Up to date Legionella Policy and monitoring • Comply with Discrimination Disability Act | Production of the Assets Management Plan is underway - Sept 2025 | Medium | Andy Wood | |

| | | | | | | | | | |
|---------|-----------|------------------|--|--|---|--|--------|-----------------|---|
| Corp 10 | Strategic | Governance | Failure to ensure the delivery of the Council Plan | The failure to ensure that the Council is able to sustain its service provision in the long term and meet its priorities as set out in the Council Plan could lead to financial and reputation loss and impact on our communities. | <ul style="list-style-type: none"> • Ensuring a sustainable budget is in place • Governance Statement • Prioritising the priorities • Recruitment & Retention • Statutory duties and compliance • Monitoring of the outcomes of the council plan • Service planning supporting the council plan | | Low | Melanie Wellman | |
| Corp 11 | Strategic | Housing & Health | HRA budget issues | The Council expenditure in the HRA for the second half of 2023/24 was exceptionally high and significantly above the original budget which required utilising all earmarked reserves. A revised budget was required to be approved for 2024/25 to meet requirements of compliance expenditure which utilises part of the HRA Balance and increases borrowing. To afford the borrowing and replenish the Balance savings will be required to be delivered from 2025/26 onwards. In addition a report is to be received in 2024/25 from external advisors around stock condition and options for the Council in meeting the required works costs. There is risk of continued overspends against budget and affordability of the HRA going forward. | <p>Budget monitoring, controls and reporting</p> <ul style="list-style-type: none"> • Support from specialist advisors • Monitoring of the financial situation | Asset management strategy, development and investment programme and long term business plan for HRA being developed. | Medium | Catrin Stark | 2024/25 outturn position is favourable with good controls with budget monitoring and steps towards financial sustainability have been taken. 2025/26 position is favourable against budget and the 2026/27 budget has been approved with continuing build back of reserves and saving targets being achieved. |
| Corp 12 | Strategic | Finance | Impact of the economic situation on our residents | Due to the impact of the current economic situation and the resulting cost of living issues there is a risk that we will be unable to meet the demands on our service from our residents for and for their ability to pay council tax and housing rents. | <ul style="list-style-type: none"> • Monitoring Council Tax collection and taking appropriate actions • Poverty Action Plan • Financial Resilience Team • Rent support • Council Tax support scheme • Implement financial support measures | | Medium | Simon Davey | Council Tax collection in 2024/25 saw a slight reduction on the previous year concerns that this may show an onward trend. This will impact on demand levels with resource implications. |
| Corp 13 | Strategic | Housing & Health | Increasing homelessness | Failure to meet our statutory obligations for homelessness applications including securing suitable and cost effective temporary accommodation. Poor homelessness decisions risk legal challenge, reputational damage and disadvantage applicants. | <p>Financial planning for forth coming budget cuts from DCC.</p> <ul style="list-style-type: none"> • Homelessness & Rough Sleeping Strategy • Supply of temporary accommodation • Affordable housing • Trained staff • Partnerships with voluntary / charity groups • Partnerships with statutory partners • Safeguarding • Everyone In campaign | | Low | Catrin Stark | |

| | | | | | | | |
|---------|-----------|------------|---|---|--|--------|-----------------|
| Corp 14 | Strategic | Governance | Recruitment and Retention Issues | The current economic position is exacerbating growing recruitment challenges in occupationally specific known skills shortage areas but also more generally. This could lead to a loss in productivity and ability to meet statutory and other service responsibilities, as well as impacting upon the remaining workforce. | <ul style="list-style-type: none"> • Review of reward strategy • Review of recruitment and retention strategy • People data monitoring • Retention interventions | Medium | Melanie Wellman |
| Corp 15 | Strategic | Governance | Risk of significant data breach or significant non compliance with relevant legislation | Failure to meet the requirements of data protection legislation and good information governance practice or a significant data breach occurring resulting in a significant fine, loss of reputation and loss of access to government data (such as DWP data). | <ul style="list-style-type: none"> • Data Protection audit review • Qualified staff • Procedures and relevant policies to be put in place. • Information governance oversight • Trained SIRO • Training for staff and councillors • Information security policies | Medium | Melanie Wellman |

Appendix B – Operational Risk report (as of 23/02/2026). There are 3 High-rated Risks reported.



Operational Risks – High Rating

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|--|---|--|-----------------------|--|---|
| Pla22 | Operational | Place | Failure to ensure we have a 5-year Housing land supply | There is a risk that the absence of a five-year land supply could significantly impact meeting housing needs, maintaining sustainable development, and ensuring community stability. Without sufficient land supply, there are likely to be adverse economic, social, and environmental consequences. | Regular monitoring and reporting of housing delivery: Working & Effective -Staff making regular contact with developers of major housing schemes re progress and help to unlock and deliver issues - Working & Effective -Progressing the local plan - Working & Effective | High | AD – Strategic Planning & Development Management | Government changes to housing requirements have significantly worsened our housing land supply position. |
| Pla22 | Operational | Place | Lack of funding to enable the delivery of required infrastructure | There is a risk that a lack of sufficient income from the Community Infrastructure Levy could result in a lack of funding needed to deliver the required infrastructure, which may hold up development projects. | Funding from other sources will need to be found to supplement income from CIL to enable the delivery of infrastructure required to support development. - A review of the CIL charging schedule is planned to ensure that income from CIL is maximised. | High | AD – Strategic Planning & Development Management | A review of CIL is needed but ultimately CIL will never be sufficient to fund the necessary infrastructure and we need to ensure that we do all we can to attract government and other funding for infrastructure projects. |
| Pla33 | Operational | Place | The continuity of the recycling and waste service | Failure of the recycling and waste contractors to deliver the service through staff shortages, strike action, company liquidation, legal prohibitions and/or other similar circumstances that render this contractor unable to continue with the contract. Additional risk from the move from the current contract to a new service delivery model. | Partnership working Identification of scenarios for total service failure and introduce Contract Conditions Guarantee Council owns the collection fleet | High | AD Streetscene | Current transition to LATCo of East Devon Environmental Services Ltd. Full project management approach with it's own risk register is underway. Risk is heightened due to number of critical path actions required for LATCo to be safe and legal on 1st July 2026. Plans in place. |

Medium and Low Operational Risks

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|--|---|---|-----------------------|--|---------------------|
| Fin15 | Operational | Finance | Council tax collection | There is a risk that council tax collections could be impacted due to significant increases in household bills and above inflation rises in council tax. | Ensure we have the right policies and processes in place to ensure tax is collected as effectively as possible. | Low | AD Revenues, Benefits, Customer Services, Fraud and Compliance | |
| Gov1 | Operational | Governance | Political Instability | There is a risk that political instability could disrupt our operational and strategic planning. This instability may arise from frequent changes in leadership, policy shifts, and political conflicts, potentially leading to delays in decision-making, reduced public trust, and challenges in implementing long-term projects. | Review if relationships start to deteriorate | Medium | Director of Governance | |
| Gov3 | Operational | Governance | Legal, democratic and HR advice not being followed | Our legal, democratic and HR teams play a crucial role in providing guidance and frameworks to ensure that the authority operates within legal boundaries. The risk of their advice or frameworks not being followed can lead to significant legal, financial, and operational consequences for the authority. | Ensure appropriate training for staff and councillors Regular meetings of the statutory officers Providing comprehensive advice on risks Issuing a statutory report where required | Medium | Director of Governance | |
| Gov4 | Operational | Governance | Failure to support ethical governance and standards within the council and parish councils | There is a risk that failing to support ethical governance and standards within the council and parish councils could lead to an increase in councillor Code of Conduct breaches and complaints to the Monitoring Officer. This risk is heightened if the Monitoring Officer and their staff are not sufficiently resourced in line with statutory requirements and duties. | Ensure sufficient resources Regular training on the code of conduct Having robust complaints procedures in place | Medium | Director of Governance | |
| Gov6 | Operational | Governance | Resources with the directorate | There is a risk that within the Governance Directorate, not having the right staffing resources in the right areas could hinder our ability to provide the best services to other areas of the council. This could result in operational inefficiencies, unmet service expectations. | Implement new structure Identify any other gaps in the structure | Medium | Director of Governance | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|--|---|--|-----------------------|--|---------------------|
| Gov7 | Operational | Governance | Strata contract | There is a risk that not effectively managing the contract and performance of our IT supplier, Strata, could result in service disruptions, unmet contractual obligations, and potential financial and reputational damage to the council. | Robust management of the contract through the performance board Introduction of the internal architecture board that have oversight of Strata performance | Low | Director of Governance | |
| Gov8 | Operational | Governance | Strata performance | There is a risk that Strata are unable to provide the services that are needed by the council which could impact on our projects and ultimately our service delivery. | Robust management of the contract through the performance board Introduction of the internal architecture board that have oversight of Strata performance | | Director of Governance | |
| Gov9 | Operational | Governance | Accessibility and accuracy of website | There is a risk that failing to ensure the continuous accessibility and accuracy of our website could result in significant financial penalties and irreparable harm to our reputation. | Use of site improve - Accessibility audit by the cabinet Office - Training for web authors - Regular audits are carried out by the Digital Services Officer | Low | Digital Services Team Manager | |
| Gov10 | Operational | Governance | Failure to ensure community engagement | There is a risk that the council's failure to meet consultation requirements as per its Duty to Consult, including adherence to the Gunning Principles and consideration for individuals with protected equalities characteristics, could increase the likelihood of a Judicial Review. | Develop a Community Engagement Policy - Use of community engagement toolkit - Common Place? | Medium | AD Communications, Culture and Marketing | R |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|--|---|--|-----------------------|--|---|
| Gov11 | Operational | Governance | Ensuring we have a robust comms strategy | There is a risk that not having a robust communications strategy and an agile way to respond to issues could result in reputational damage and ineffective crisis management for the council. | Introduce a communications strategy | Low | AD Communications, Culture and Marketing | |
| Gov12 | Operational | Governance | Failure to manage and monitor organisational performance may compromise the Council's reputation | There is a risk that the failure to monitor performance may result in customer complaints, poor service delivery and may compromise the Council's reputation. Need to ensure that organisational performance is monitored internally using a range of leading and lagging performance measures. | Regular reports to SMT+ and Scrutiny Committee - An agreed Performance Management framework - Implementation of a performance and risk management system | Low | AD People and Performance | InPhase performance and risk system is being implemented within the council with a newly developed performance framework that will improve and standardise performance management across the council. |
| Gov13 | Operational | Governance | Failure of councillors to observe their Code of Conduct | There is a risk that councillors failing to understand their Code of Conduct could undermine good behaviour and decision-making processes, ultimately damaging the council's reputation with the public and partners. | Ensuring we have a up to date Code of Conduct in place and reviewing when required. - Standards Committee consideration of Code of Conduct complaints and training. Mitigation Actions: Refresher training on Code of Conduct is required and being developed for our councillors and for town and parish councillors. This will be delivered in 2025/26. | Low | Democratic Services Manager | |
| Gov14 | Operational | Governance | Failure to develop, support and train elected and co-opted councillors | There is a risk that failing to develop, support, and train elected and co-opted councillors could result in councillors being unable to effectively carry out their representative, executive, or regulatory functions, leading to potential legal challenges, financial loss, and damage to the council's reputation. | Training was provided following last election for all councillors. - Committee training is mandatory for councillors of certain committees and councillors are not able to join without having attended the training required. Mitigating Actions: Skills audit of councillors to be completed in 2025/26 - Member development working group - working to approve a member development plan - to be reported to council in Oct 25. Plan deliverables to be actioned and monitored throughout 2025/26 EDI Training, Code of Conduct Refresher required in 25/26. | Medium | Democratic Services Manager | |
| Gov15 | Operational | Governance | Failure to plan and organise meetings in line with statutory requirements | There is a risk that failing to plan and organise meetings in accordance with statutory requirements could result in missing statutory deadlines could impact decision making and | Calendar of meetings for 25/26 and in this timetable for agendas in timeframes, issuing of decisions. More details on holding and cancelling meetings in the updated draft | Low | Democratic Services Manager | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|---|---|-----------------------|--|---|
| | | | | democratic process. Additionally, cancelling a meeting unlawfully could pose a significant reputational risk. | constitution. Any meetings that have needed to be cancelled have been done so in a appreciate manner. | | | |
| Gov16 | Operational | Governance | Risk to elections | There is a risk that failing to adequately resource Elections could result in challenges to the election process, leading to legal challenge and reputational damage for the council. | Ensure that elections are sufficiently resourced Conduct lessons learnt exercise after each election Regular review procedures | Medium | Electoral Services Manager | |
| Gov17 | Operational | Governance | Failure to protect the council's legal interests in non contentious work and/or contentious work. | There is a risk that failing to protect the council's interests through insufficient resources could lead to a failure to provide best advice and actions in a wide range of legal work and in advising committees. | Strong management, appropriate policies and resources are needed to ensure good practices and policies are in place and to ensure that there are sufficient resources in place to enable high quality work to be delivered. | Medium | Principal Solicitor | A recent resignation will need to be resolved and comes on top of an unfilled maternity leave. Increasing work levels mean that careful attention will need to be paid to having appropriate and sufficient legal resources in place for proposed work levels |
| Gov18 | Operational | Governance | Failure to comply with constitutional and legal requirements | There is a risk that failing to update and to comply with constitutional and legal requirements, or failing to implement adequate processes and/or obtain sufficient resources to ensure legislative compliance, could result in significant financial, legal, and reputational losses. | Strong management, appropriate policies and resources are needed to ensure good practices and policies are in place and to ensure that there are sufficient resources in place to enable high quality work to be delivered. | Medium | Principal Solicitor | Internal training was provided on governance procedures and further is timetabled for February and March. |
| Gov19 | Operational | Governance | Failure to meet a specific legal or ethical obligation upon EDDC | There is a risk that the Council failing to meet a specific legal or ethical obligation could cause serious disadvantages to residents, visitors, or local businesses, leaving the Council liable to legal action. | High quality and sufficient resources and management are needed to ensure that high quality work is delivered thus avoiding failure. | Medium | Principal Solicitor | Care will be needed to ensure that resource and work levels do not have an adverse affect on performance |
| Gov20 | Operational | Governance | Failure to ensure that new and existing legislative legal changes are implemented | There is a risk that failing to implement new and existing legislative legal changes within the council could result in non-compliance, leading to financial penalties, legal challenges, and damage to our reputation. | Lawyers keep their work areas under review, have access to good quality professional research material and training and ensure that any changes are reflected in council policies. | Medium | Principal Solicitor | Mitigation controls remain in place. As above care is needed to ensure that resource and work levels do not have an adverse affect of the ability of the lawyers to undertake this aspect of their work |
| Gov21 | Operational | Governance | Failure to process information in accordance with FOI and Data Protection legislation | Volumes of FOI and SAR requests have been steadily increasing over the last few years. Without an increase in resource to respond to the increased volume there is a risk that responses will not be processed within Legislative timeframes which could lead to increases in complaints and in extremist enforcement action from the ICO for breach of legislative response times. | regularly review resource requirements | Low | Information Governance Manager and Data Protection | There is now a permanent Information Governance Manager which will marginally help the situation, however, complaint numbers are increasing month on month and this causes pressure to answer FOIs and SARs within statutory deadlines. |
| Gov27 | Operational | Governance | Governance Regime | A lack of resources in the information governance team and lack of up to date policies as confirmed through recent external audits through the | Develop and review policy and procedures Qualified data protection officer in post Oversight by the Information Governance | Medium | Information Governance Manager and Data Protection | Policies and procedures are a priority item following the internal Audit with a new date of 31/12/2026 for completion. |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|---|---|-----------------------|--|---|
| | | | | identification of multiple missing or outdated policies, procedures and capabilities. This in turn has resulted in multiple areas of non-compliance across EDDC service areas due to the absence of the mechanism to ensure appropriate actions are conducted. This culminates in increased information risk across multiple delivery areas within East Devon. | Board Regular review of resources | | | |
| Gov22 | Operational | Governance | Complaints risk | Increased volumes of both corporate and housing based complaints have added significant demand on EDDC complaints staff. There is now a risk that current volumes could result in our inability to process complaints within legislative timeframes and result in increased levels of further complaints and potential enforcement action from the complaints commissioner. | Significant improvement plan in the housing service Regular updates to councillors Learning lessons from complaints Regular review of resources | Medium | Information Governance Manager and Data Protection | Current situation is further impacted by recruitment issues in Housing. Collaboration is key to respond to the situation. |
| Gov23 | Operational | Governance | Licensing service not enforcing effectively | There is a risk that the licensing service not enforcing effectively could lead to licensing breaches, such as disturbances to neighbours caused by after-hours drinking in public houses or unlicensed taxis. This may result in nuisances and health and safety hazards, as well as pose a significant reputational risk for not enforcing regulations properly. | Regular review of enforcement resources Clear guidance to License holders | Low | Licensing Manager | No further update to mitigating controls |
| Gov24 | Operational | Governance | Absence management | There is a risk that high levels of staff absence could impact the efficiency and effectiveness of our services. This could lead to delays in service delivery, reduced quality of services, increased workloads for remaining staff, and potential financial losses due to the need for temporary staffing solutions. Additionally, prolonged or frequent absences may result in reputational damage if service standards decline. | Happy Healthy Here - wellbeing Absence policy to help staff back to work. Absence levels are reviewed regularly and are submitted to Personnel Committee for councillors oversight. | Medium | AD People and Performance | |
| Gov25 | Operational | Governance | Industrial Action | There is a risk that industrial action by staff could be taken linked to national pay award that could disrupt essential services, leading to delays, reduced quality of service, and potential financial losses. This could also impact public trust and confidence in the authority. | We have good employer relations with our trade union locally. We keep updated with the progress of negotiations and do staff comms to ensure they are aware of pay. | Low | AD People and Performance | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|------------------|-------------------------------|---|---|-----------------------|--|---------------------|
| Gov26 | Operational | Governance | Impact of LGR on Staff and HR | There is a risk that the Local Government Review (LGR) could negatively impact staff retention if the right information and support are not provided for staff, particularly regarding LGR and the Transfer of Undertakings (Protection of Employment) regulations (TUPE). | As we progress through LG we will be running Change and Resilience training for all staff. - We have a comms approach to ensure staff engagement and understanding which includes drop in sessions with ELT. - Easily accessible information on LGR on our intranet. - Plans for people strategy to be live from Sept which will help staff understand how they can grow and thrive in the organisation to assist retention of our top talent. | Low | AD People and Performance | |
| H&H1 | Operational | Housing & Health | Standard of our homes | There is a risk that the housing team may face challenges in maintaining the standard of homes. Issues such as aging infrastructure, insufficient funding, and resource constraints could lead to deteriorating housing conditions. This could result in non-compliance with safety and quality regulations, impacting the health and well-being of residents. Ensuring adequate resources, regular maintenance, and timely upgrades are essential to uphold the standard of homes and provide safe, comfortable living conditions for the community. | Adoption of stock condition survey data and Savills business plan for the HRA. - Utilise that data for robust investment planning in stock - Prioritisation of decent homes, EPC ratings, and HHSRS and damp and mould intelligence. - Robust management of the IAMC contract - Implementation of new staff structures across property and assets. | Medium | AD Regulated Housing Services | |
| Fin1 | Operational | Finance | Internal Fraud | There is a risk that internal fraudulent activities could lead to significant financial losses, reputational damage, and a loss of public trust. Fraudulent activities may include misappropriation of funds, falsification of records, and unauthorised transactions. | <ul style="list-style-type: none"> Implement robust internal controls, including segregation of duties, regular audits, and fraud detection systems, to prevent and detect fraudulent activities. Provide regular training to employees on fraud awareness, ethical behaviour, and reporting mechanisms. Provide whistleblower protection policy to encourage employees to report suspicious activities without fear of retaliation. Fraud Forum oversight on any allegations of any internal fraud. | Low | Director of Finance | |
| Fin2 | Operational | Finance | External Fraud | There is a risk that fraudulent claims for benefits, council tax discounts, business rates relief and others could lead to significant financial losses, undermines our reputation in protecting the public purse and reduces the availability of resources for funding services. Fraudulent activities may include false claims, misrepresentation of circumstances, and identity theft. | <ul style="list-style-type: none"> Verification Processes: Strengthen verification processes for benefit claims to ensure the accuracy and legitimacy of the information provided. Fraud Detection Systems: Implement advanced fraud detection systems and data analytics to identify and prevent fraudulent claims. Public Awareness Campaigns: Conduct public awareness campaigns to educate residents about the consequences of benefit fraud and encourage reporting of suspicious activities. | Low | AD Revenues, Benefits, Customer Services, Fraud and Compliance | |

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|---------|-------------|-------------|---|---|--|-----------------------|---------------------|---------------------|
| | | | | | Fraud Strategy in place and being monitored on an annual basis by A&G committee. | | | |
| Fin3 | Operational | Finance | Funding of environmental changes such as retro fitting homes. | There is a risk that insufficient funding for environmental changes, such as retrofitting homes, could hinder our ability to meet sustainability targets and improve energy efficiency. This may result in continued high energy consumption, increased carbon emissions, and missed opportunities for cost savings and improved living conditions for residents and missing our Carbon Neutral target of 2040. | <ul style="list-style-type: none"> Grant Applications: Actively seek grants and funding opportunities from government and private sources to support environmental initiatives. Partnerships: Form partnerships with local businesses, non-profits, and community organizations to share resources and expertise. Energy Efficiency Programs: Develop and promote energy efficiency programs to encourage residents to participate in retrofitting initiatives. | Medium | Director of Finance | |
| Fin4 | Operational | Finance | Reserves depleted. | There is a risk to our ability to replenish the HRA reserves in line with the financial plan which could compromise our ability to respond to unexpected expenses, emergencies, and future financial challenges. This may result in reduced financial flexibility, increased borrowing costs, and potential cuts to essential services. | <ul style="list-style-type: none"> Reserve Management Policy: Establish and adhere to a reserve management policy that sets guidelines for maintaining adequate reserve levels. Regular Monitoring: Regularly monitor reserve levels and financial performance to identify potential issues early. Cost Control Measures: Implement cost control measures to manage expenses and preserve financial reserves. Budget established for replenishment annually. | Medium | Director of Finance | |
| Fin5 | Operational | Finance | Flooding and Sea Defences Costs. | There is a risk that the costs associated with managing flooding and maintaining sea defences could exceed our budget, leading to financial strain and potential underfunding of other critical services. This may result in inadequate flood protection, increased damage to infrastructure, and heightened vulnerability of communities to flood events. | <ul style="list-style-type: none"> Risk Assessment: Conduct regular risk assessments to identify vulnerable areas and prioritize investments in flood protection. Funding Allocation: Allocate sufficient funding for flood management and sea defence projects to ensure adequate protection. Community Engagement: Engage with the community to raise awareness of flood risks and promote preparedness measures. Maximise external funding towards key projects. | Medium | Director of Finance | |
| Fin6 | Operational | Finance | Financial Implications of Changes to Recycling and Waste Legislation. | There is a risk that changes to recycling and waste legislation could lead to increased operational costs. These changes may require significant investments in new infrastructure, technology, and compliance measures, potentially straining the local authority's budget and impacting other services. | <ul style="list-style-type: none"> Compliance Planning: Develop a compliance plan to address changes in recycling and waste legislation and ensure timely implementation. Cost-Benefit Analysis: Conduct cost-benefit analyses to evaluate the financial impact of legislative changes and identify cost-effective solutions. Stakeholder Collaboration: Collaborate with stakeholders, including waste management companies and regulatory agencies, to share best practices and | Medium | Director of Finance | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|--------------------------|-------------|-------------|---|---|---|-----------------------|--|---------------------|
| | | | | | resources. Lobbying Government for sufficient funding. | | | |
| Fin7 | Operational | Finance | Skilled staff | There is a risk that the finance team within the council may not have enough skilled staff to effectively support its operations and service delivery. This shortage could lead to increased workloads for existing team councillors, reduced efficiency, and potential delays in financial reporting and project completion. | <ul style="list-style-type: none"> Recruitment and Retention: Implement strategies to attract and retain skilled staff, such as competitive compensation packages, career development opportunities, and a positive work environment. Training and Development: Provide ongoing training and development programs to enhance the skills and capabilities of existing staff. Workload Management: Monitor workloads and allocate resources effectively to prevent burnout and ensure efficient operations. Use of external resources to support the team. | Medium | Corporate Lead - Finance | |
| Fin8 TO BE DELETED | Operational | Finance | Delivery of the new finance system | There is a risk that we may not have the necessary resources to deliver a new finance system. This lack of resources could result in delays, increased costs, and potential disruptions to financial operations. Without adequate support, the team might struggle to implement and integrate the new system effectively, impacting their ability to manage budgets, conduct accurate financial reporting, and maintain overall financial stability. Ensuring sufficient resources are allocated is crucial for the successful deployment of a new finance system and the continued efficiency of the finance team. | <ul style="list-style-type: none"> Resource Allocation: Ensure adequate resources, including budget, personnel, and technology, are allocated for the successful implementation of the new finance system. Project Management: Implement strong project management practices to oversee the system's development, testing, and deployment. Stakeholder Involvement: Involve key stakeholders in the planning and implementation process to ensure their needs and concerns are addressed. | Low | Corporate Lead - Finance | - |
| Fin9 | Operational | Finance | Compliance with the DWP Memorandum of Understanding | There is a risk that if we do not comply with the DWP MoU could result in the DWP removing access to their data shared with us as a local authority. This would impact the ability of different services across the council to carry out their statutory functions. | <ul style="list-style-type: none"> Compliance Monitoring: Establish a compliance monitoring system to ensure adherence to the DWP MoU requirements. Training and Awareness: Provide training and awareness programs for staff on the importance of compliance and the potential consequences of non-compliance. Regular Audits: Conduct regular audits to identify and address any compliance gaps. Implementing an action plan to address any compliance gaps, this is overseen by the Information Governance Board. | Medium | AD Revenues, Benefits, Customer Services, Fraud and Compliance | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|--|--|--|-----------------------|--------------------------|---------------------|
| Fin10 | Operational | Finance | Failure to monitor budgets | Failure to keep the Council's spending within approved budgets and resources available to it could lead to financial and reputational issues. | <ul style="list-style-type: none"> • Budget Monitoring Systems: Implement robust budget monitoring systems to track spending and ensure alignment with approved budgets. • Regular Reporting: Provide regular financial reports to stakeholders to support informed decision-making and accountability. • Corrective Actions: Develop and implement corrective actions to address budget variances and prevent financial mismanagement. | Medium | Director of Finance | |
| Fin11 | Operational | Finance | Failure to ensure that new legislative payroll changes are implemented | There is a risk that failing to implement new and existing legislative payroll changes could result in non-compliance, leading to financial penalties, legal challenges, and damage to the council's reputation." | <ul style="list-style-type: none"> • Changes in statutory legislation are added by Midland the software owners. This is regularly reviewed and updated by them. - Payroll team also keep up to date with legislative payroll changes and ensure implementation. | Low | Corporate Lead - Finance | |
| Fin12 | Operational | Finance | Failure to implement pensions auto enrolment statutory requirements | There is a risk that failing to implement pensions auto enrolment statutory requirements and other statutory changes affecting the Local Government Pension Scheme for all payrolls operated by us could result in non-compliance, leading to financial penalties, legal challenges, and damage to the council's reputation. | <p>Pension auto enrol is set for all new employees.</p> <ul style="list-style-type: none"> - All staff are re-enrolled every 3 years. - Monthly reports are produced showing all staff not enrolled. | Low | Corporate Lead - Finance | |
| Fin13 | Operational | Finance | Failure of the payroll system | Risk that the current payroll system becomes not supported and if a new system is required | <p>Working with Strata to be informed of new or system changes.</p> <ul style="list-style-type: none"> - Understand impact of possible system change. | Low | Corporate Lead - Finance | |
| Fin14 | Operational | Finance | Payroll staff resource | There is a risk to staffing resilience and single points of failure of expert staff within the payroll team. | <p>Additional staffing resource in the team</p> <ul style="list-style-type: none"> - Knowledge sharing of staff within the team. - Exploring cross authority support within payroll knowledge. | Low | Corporate Lead - Finance | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|------------------|---|---|---|-----------------------|--|---------------------|
| H&H2 | Operational | Housing & Health | Compliance with statutory or regulatory standards in housing management | There is a risk the failure to meet statutory or regulatory standards in housing management and maintenance can lead to significant legal, financial, and reputational consequences for the housing team. This includes substantial fines and penalties, increased risk of litigation, costly remedial actions, potential loss of government funding, erosion of public trust, negative media coverage, disruption of housing services, decreased staff morale, and serious health and safety risks for tenants. | <p>Self assessment against regulatory standards and robust management of the resulting action plan.</p> <ul style="list-style-type: none"> - Over hall of all housing policy and procedure to ensure compliance with statutory and regulatory obligations. - Increased investment and standards in stock service provision. - Increased oversight and accountability through revised reporting and scrutiny to ELT, HRB and involved tenants . <p>Mitigating Actions: Recruitment into key asset management roles. Awaiting outcome of RSH Inspection Judgement- July 2025 Create and agree with RSH an action plan as a result of findings- October 2025 Roll out of training across the organisation on new housing consumer standards- March 2026</p> | Low | AD Regulated Housing Services | |
| H&H3 | Operational | Housing & Health | Mismanagement and Underinvestment in Housing Stock | There is a risk that the mismanagement and underinvestment in housing stock can lead to significant operational, financial, and reputational risks for the housing team. These risks include deteriorating housing conditions, increased maintenance costs, tenant dissatisfaction, legal liabilities, and potential loss of funding. Poor management and insufficient investment can result in the rapid deterioration of housing stock, leading to unsafe living conditions and service disruptions. Deferred maintenance and lack of investment can escalate long-term costs, while failure to maintain housing standards can result in the loss of government funding or grants. Additionally, mismanagement and underinvestment can erode public trust, attract negative media attention, and increase the risk of legal penalties and litigation due to non-compliance with statutory and regulatory standards. | <p>Strategic Business strategy with a 30 year business model reviewed annually.</p> <ul style="list-style-type: none"> - Delivery of a planned maintenance programme. | Medium | AD Programme, Development & Investment | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|------------------|---|---|---|-----------------------|--|--|
| H&H4 | Operational | Housing & Health | Prolonged Voids Process Due to Poor Repair Conditions | There is a risk that the prolonged voids process, caused by housing units being in poor repair, poses significant operational, financial, and reputational risks for the housing team. These risks include extended vacancy periods, increased repair costs, loss of rental income, and tenant dissatisfaction. Poor repair conditions can delay the turnaround time for making units habitable, leading to prolonged vacancies and financial losses. | Review and internal audit of void processes and delivery. - Dedicated resource within Property and Assets to oversee voids. - Oversight and scrutiny of performance via SLT, ELT and HRB. - Increased investment in stock will over time reduce void works. - Revised pre void processes to ensure tenants are aware of their own repair obligations, supporting more robust tenant recharge processes. - Implementation of new disposals policy, allowing us to dispose of non viable stock. | Low | AD Regulated Housing Services | We are seeing huge reductions in void turn around times already, which demonstrates the likely reduction in the likelihood of this risk. |
| H&H5 | Operational | Housing & Health | Monitoring of effectiveness of the new Housing Disposal Programme | New disposal policy agreed in 24/25, first proposals are being drawn together in line with policy and recommendations coming to ELT for disposal of key sites. It is advised that this process be monitored for effectiveness for the first year of the policy. | Policy now in place, need to monitor the progress / impact of the policy | Low | AD Programme, Development & Investment | |
| H&H6 | Operational | Housing & Health | Climate Change and Housing Stock Emissions | There is a risk that climate change poses significant risks to the housing team, particularly due to the high emissions from housing stock, which account for 50% of the total emissions. The financial challenges of addressing these emissions can lead to increased operational costs, regulatory penalties, and reputational damage. Without adequate funding and strategic planning, the housing team may struggle to implement necessary upgrades and improvements to reduce emissions, impacting sustainability goals and compliance with environmental regulations. | Decarbonisation will be part of our general housing stock improvements. - Assets management strategy will include carbon reduction targets. These will be monitored regularly. | Low | AD Programme, Development & Investment | |
| H&H7 | Operational | Housing & Health | Impact of Funding Cuts to Partner Agencies | There is a risk that funding cuts to partner agencies pose significant operational, financial, and social risks for the housing team. These cuts can reduce the capacity of partner agencies to provide essential support services to residents, leading to increased pressure on the housing team and diminished overall service quality. The shrinking capability of all agencies can result in gaps in service provision, negatively affecting tenant well-being and community stability. | Ensuring true value for money in our internal allocation of funds to provide contingency within the housing service to make sure, at the least, we are able to sign post tenants who are in need. - Publicly supporting our partners and local initiatives, and using our position as an authority to advocate and lobby on behalf of our partners and tenants. - Continuing to financially support partners and agencies who provide high levels of social value and return on investment for our tenants. | Medium | AD Statutory Housing Services | |

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|---------|-------------|------------------|--|--|--|-----------------------|-------------------------------|---|
| H&H8 | Operational | Housing & Health | Insufficient Funding for Housing Teams | There is a risk that insufficient funding poses significant operational, financial, and reputational risks for housing teams. Adequate funding is essential for maintaining housing stock, providing tenant services, and ensuring compliance with regulatory standards. Without sufficient financial resources, housing teams may struggle to meet their obligations, leading to deteriorating housing conditions, reduced service quality, and potential legal liabilities. | Adoption of Savills business plan for the HRA. - Rationalisation of our housing stock through the disposals policy. - Reduction in revenue spend across the HRA (2.5%) per annum. - Increase revenues streams through a review of our service charges, reduction in void loss, and maximising income from all housing assets (including garages and community centres). - Improved financial controls through increased scrutiny and monitoring of the HRA budget. | Medium | AD Regulated Housing Services | |
| H&H9 | Operational | Housing & Health | Public Demands, Complaints, and Disrepair Communication | There is a risk to our ability to effectively manage public demands, complaints, and communication regarding disrepair poses significant operational, financial, and reputational risks for the housing team. Failure to address tenant complaints promptly and transparently can lead to increased dissatisfaction, legal liabilities, and damage to the housing team's reputation. Persistent issues with disrepair and poor communication can exacerbate these risks, resulting in heightened scrutiny from regulatory bodies and loss of public trust. | Review complaints procedure. - Creation of improvement action plan and swift actions. - Recruitment of dedicated resource to manage complaints. - Refresh of disrepair policy and process. - Commitment to improving early intervention for repairs and customer dissatisfaction to reduce complaint numbers. | Medium | AD Regulated Housing Services | |
| H&H10 | Operational | Housing & Health | A major homelessness incident | There is a risk that a major homeless incident caused through fire, flood or some other major incident that stretches our resources and ability to house a large number of homeless households at one time. | Training for an emergency. - Out of hours contact. - Emergency and Rest Centre Plan. - Partnership with Devon County Council. | Medium | AD Statutory Housing Services | There are very little controls that we can put in place to prevent this kind of event. We do have processes and procedures in place to help support homelessness including following a major event. |
| H&H11 | Operational | Housing & Health | Failure to achieve Housing Strategy targets | There is a risk of the Housing Strategy not being 'fit for purpose' and/or targets and actions contained within the action plan are not delivered, damaging our reputation and the housing opportunities for residents. | Draft Housing strategy been through consultation but now awaiting the National Housing Strategy due to be published in late 2025 to ensure consistency with national requirements. - The strategy will contain an action plan to be monitored regularly. | Medium | AD Statutory Housing Services | |
| H&H12 | Operational | Housing & Health | Failure to provide accurate or helpful housing / homelessness advice | There is a risk that erroneous or incorrect housing advice given which could result in a tenant or owners losing their home and/or the Council failing to fulfil its legal duties. This | Trained staff in place to give advice and support. - Policy and process to ensure advice is consistent. | Low | AD Statutory Housing Services | |

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|---------|-------------|------------------|--|--|--|-----------------------|--|---------------------|
| | | | | could result in adverse publicity and/or legal action, or an Ombudsman complaint upheld against us. | | | | |
| H&H13 | Operational | Housing & Health | Maintain a Housing Register | There is a risk that we could fail to comply with the legislation and guidance in respect of access to housing through a Housing Register. | Part of Devon Home Choice housing register system. - Trained staff in place to give advice and support. - Policy and process to ensure advice is consistent. - Review of banding work currently underway. | Low | AD Statutory Housing Services | |
| H&H14 | Operational | Housing & Health | Right to Buy | There is a risk that the right to Buy sales differ from the predictions in the HRA Business Plan causing financial implications on the HRA budget. | Right to buy policy is part of national policy. - We can impose restrictions on some properties where possible and appropriate. | Low | AD Programme, Development & Investment | |
| H&H15 | Operational | Housing & Health | Failure of Responsive Repairs contractor | There is a risk of failure of performance under the Partnering Agreement by our responsive repair contractor leading to an inability to perform day to day repairs to tenants homes. | Regular contract monitoring and review. - Removing single points of failure in the supply chain. - Regular assessment of the liquidity and viability of key contracting partners. | Low | AD Regulated Housing Services | |
| H&H16 | Operational | Housing & Health | Loans taken out for self-financing | There is a risk of our ability to repay debt on loans taken out under the self-financing regime introduced by the Localism Act causing financial issues for the HRA budget. | Implementation and the monitoring and review of the Housing Efficiency Plan. | Medium | AD Programme, Development & Investment | |
| H&H17 | Operational | Housing & Health | Home Safeguard system failure | There is a risk that an IT failure would result in the Council being unable to receive emergency calls from clients with Home Safeguard alarm equipment installed in their homes. This could result in emergency calls remaining unanswered and the worst case scenario of a death of an elderly or vulnerable client. | Homesafeguard phone lines are separate from the corporate lines and there is a back up system in place if they fail. | Medium | AD Statutory Housing Services | |
| H&H18 | Operational | Housing & Health | Lone working - Housing Service | There is a risk that we fail to protect staff who are lone working in the community leading to injury to our staff. | | Medium | AD Regulated Housing Services | |
| H&H19 | Operational | Housing & Health | Loss of rental income | There is a risk that significant loss or non collection of rental income will have a major impact on the Housing Revenue Account and our ability to deliver housing services to our tenants. | | Low | AD Programme, Development & Investment | |
| H&H20 | Operational | Housing & Health | New-Build Council Homes | There is a risk of potential abortive costs, cost overruns, failure to obtain planning permission and loss of grant | | Medium | AD Programme, Development & Investment | |

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|---------|-------------|------------------|--------------------------------------|---|--|-----------------------|--|---------------------|
| | | | | funding associated with being a developer of council homes. | | | | |
| H&H27 | Operational | Housing & Health | Homelessness prevention grant | There is a risk that the changes to the formula for the homelessness prevention grant may result in a reduction of funds allocated to our district. This reduction could adversely affect our ability to deliver services supporting homelessness prevention. | Understand final grant out come. Review service provision. | Medium | AD Statutory Housing Services | |
| H&H28 | Operational | Housing & Health | Hotel | Hotel | | Medium | AD Statutory Housing Services | |
| H&H29 | Operational | Housing & Health | Reputation and resettlement | Reputation and resettlement | | #N/A | AD Statutory Housing Services | |
| H&H30 | Operational | Housing & Health | Decant of residents at Lyborne House | There is a significant risk that Lyborne House is no longer appropriate accommodation for residents. Due to health and safety concerns, it is proper that we look to move residents out to ensure their well-being and compliance with safety regulations. | Work is ongoing to move residents out of the building. | Medium | AD Programme, Development & Investment | |
| H&H31 | Operational | Housing & Health | Disposal of Lyborne House | There is a significant risk associated with the sale and disposal of Lyborne House, due to the condition of the building and the restrictions on it as a grade 2 listed building limiting the potential buyers. This could result in prolonged vacancy. | | Medium | AD Programme, Development & Investment | |
| H&H32 | Operational | Housing & Health | Corporate health & safety system | There is a concern that the corporate Health and Safety system may not be adequate and requires replacement. This risk is heightened due to the limited resources of the Corporate Safety team in delivering this and the Corporate Safety Action plan. | Procure a new system - 2025/26 Implementation of the new system - Plan for implementation 2025/26 Training and experienced staff and ad hoc system in place until the new system is in place, however there is no corporate overview of this until the new system is in place. Need to ensure we have adequate staff resourcing in place to deliver this. | Medium | AD Environmental Health | |
| H&H33 | Operational | Housing & Health | Lone working system | There is a risk that the lone working system not effective and so not providing the support and assurance needed for staff working alone. | Procure a new system - 2025/26 Implementation of the new system - Plan for implementation 2025/26 Current system is still working and managers are expected to carry out appropriate checks and risk assessments. | Medium | Director Housing & Health | |
| H&H34 | Operational | Housing & Health | Impact of the renters reform bill | There is a risk that the requirements of the Renters Reform Bill may result in additional workload and an increased focus on community penalty notices for landlords. It is essential to comprehend the implementation of | Keeping up to date with the legislation as it progresses. Oct 2025 - Look at the potential of using apprentices to deliver this work. | Medium | AD Regulated Housing Services | |

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|---------|-------------|-------------|---|---|---|-----------------------|-------------------|---------------------|
| | | | | this service and the associated implications for inspections, resourcing, and funding. | | | | |
| Pla1 | Operational | Place | Insufficient Human and Financial Resources | There is a risk that the directorate faces a shortage of both human and financial resources. This shortage poses a risk to the effective delivery of essential services and the achievement of strategic objectives. | Proposed Talent Management Strategy to address professional planning and surveying roles within Planning Team. -Service level reviews being undertaken as required to ensure adequate resources are in place. Reviewing resource requirements against expectations (StreetScience and InPhase will help provide a picture of demand vs resource). | Medium | Director of Place | |
| Pla2 | Operational | Place | Stakeholders' expectations on our services | There is a risk that stakeholders may have high expectations of our services, which, if unmet, could lead to dissatisfaction and negatively impact our reputation. Additionally, there is a risk that negative public perception could harm our reputation and erode stakeholder trust. | Actions taken to manage expectations, through communications with customers. Managing communications on controversial decisions to communities to aid understanding. Resource effectively or manage the messaging about the service we can provide. | Low | Director of Place | |
| Pla3 | Operational | Place | Ambiguity in prioritisation | There is a risk of political ambiguity around prioritisation that could impact the stability and direction of our projects and initiatives. | A prioritisation review has been undertaken considering impact of LGR - projects to fast track, slow or stop. Broader review of demand needed to capture increases in BAU, corporate work and projects. | Medium | Director of Place | |
| Pla4 | Operational | Place | Growing demand from legislation and our communities | There is a risk that increasing demands from new legislation and community needs, along with a growing population, could strain our resources and capabilities, potentially impacting our ability to deliver high-quality services and meet community expectations. | Ensure service planning accounts for ongoing rapid population growth in the district. Comment on proposed changes to legislation and flag any concerns to help influence legislators before we are impacted. Early understanding of changes and highlight the impacts of changes to senior management for resource implications. | Medium | Director of Place | |
| Pla5 | Operational | Place | Political instability arising from devolution and LGR both nationally and locally | There is a risk that political instability at both national and local levels could disrupt our service delivery and strategic plans. | Develop proposals for LGR. Engage with key stakeholders and partners. Ensure clear communication with staff. | Medium | Director of Place | |
| Pla6 | Operational | Place | Climate change outcomes increasing service demand | There is a risk that the effects of climate change could lead to increased demand for our services, putting additional pressure on our resources. | To review resource requirements and adjust appropriately or explain limitation of service provision. | Low | Director of Place | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|--|---|---|-----------------------|---|--|
| Pla8 | Operational | Place | Health and Safety at work | There is a risk that health and safety issues in the workplace could lead to accidents, injuries, and legal liabilities. | A review is being led by Director Housing & Health as to how health & safety is managed across our premises occupied by staff and / or with visitors. Ongoing risk assessments and operating procedures are in place. | Medium | Director of Place | |
| Pla9 | Operational | Place | Economic shocks to the local economy | There is a risk that economic shocks could negatively impact the local economy, affecting our funding and operations. | Redundancy support with partners. Ongoing delivery of the Economic Development Strategy. Deployment of funding. | Low | Director of Place | |
| Pla10 | Operational | Place | External partner failure and contractor failure | There is a risk that failure of external partners could disrupt our projects and service delivery. | Ongoing contract management. | Medium | Director of Place | |
| Pla11 | Operational | Place | Asset failure, health, and safety of our buildings | There is a risk that asset failures and health and safety such as fire hazard issues in our buildings could lead to operational disruptions and legal liabilities. | Business Continuity Plan for BDH being updated by 30th June 2025 - a SWAP audit recommendation - More widely this links into the review being led by Director Housing & Health. Regularly reviewed by SWAP and no significant issues identified currently. | Medium | AD Place, Assets & Leisure | |
| Pla12 | Operational | Place | Contractual relationship with LED | There is a risk that the failure of our contractual relationship with LED Leisure through budget, legal, or reputational issues would bring significant service delivery issues for our leisure provision. | Leisure Management Review currently under way with reports on way forward being presented to Cabinet in July 2025. - Sitting alongside this review is additional scrutiny over subsidy level and a current audit being undertaken by external financial auditors. - We also now have a dedicated Senior Leisure Officer who clients the contract and we have formal minuted monthly operational client meetings along with an action log. Maintenance client meetings sit alongside and are bi-monthly. With new dedicated Officer, we also have strengthened relationships with neighbouring authorities and their leisure operations. | Medium | AD Place, Assets & Leisure | |
| Pla13 | Operational | Place | Arboriculture professional liability for dangerous trees | There is a risk that inadequate tree inspections could cause safety hazards and legal issues. Granting a Tree Preservation Order (TPO) to a dangerous tree might allow the landowner to cite the Council to mitigate their responsibility. Additionally, neglecting Council-owned trees on our green spaces could lead to accidents or incidents, for which we would be held accountable. | Professional staff available to ensure effective advice to landowners is given on all occasions. - Software is updated with relevant data to create an electronic record of TPO's, including photographs and additional comments relating to the health of the tree and any future work / protection required - Continuous training in skills, new legislation, health and safety and first aid, especially to staff and volunteers working on our Nature Reserves - Separate Health and Safety Risk Assessments have been documented and | Low | AD Countryside, Environment and Ecology | BAU. The risk identified is integrated into the day to day work of the Arboricultural team as they continually assess the health and condition of trees across the district. Action will be taken if there is a risk to life and property for any TPO on a tree. |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|--|--|-----------------------|--|---|
| | | | | | implemented on site. Job descriptions have been updated with the requirement to complete risk assessments and risks. Continuous inspection of council owned trees as part of Streetscene work. | | | |
| Pla14 | Operational | Place | Safety of countryside staff using dangerous equipment | There is a risk that the safety of staff using dangerous equipment off-site, on nature reserves, and other countryside land could be compromised, potentially leading to accidents or incidents that the council would be responsible for. | Continuous training in skills, new legislation, health and safety and first aid. - Separate health and safety risk assessments are completed for all nature reserves. - Mobile phone remote worker app is now in use | Low | AD Countryside, Environment and Ecology | BAU. The risks presented are part of the regular work programmes carried out by the Countryside team on our Local Nature Reserves. There is a programme of training/refresher training in place for all staff to ensure awareness and correct processes and procedures are in place (and reviewed). |
| Pla15 | Operational | Place | Incorrect decisions on contaminated land | There is a risk that failing to correctly address areas of contaminated land could endanger residents' health and expose the Council to litigation and financial claims. | Consultation with contaminated land officer. Ensure appropriate conditions attached to planning applications. | Low | AD Strategic Planning & Development Management | |
| Pla16 | Operational | Place | Ensuring legal procedures are correctly followed | There is a risk that poor legal procedure could lead to wasted resources, unintended outcomes and risk of litigation | Ensure appropriate training and monitoring. | Medium | AD Strategic Planning & Development Management | |
| Pla17 | Operational | Place | Ambitions for economic growth in the Council Plan are not met | There is a risk that the ambitions for economic growth outlined in the Council Plan may not be met, potentially resulting in missed opportunities for development, reduced public and business confidence, and potential reputational damage to the council. | Implementation of the Economic Development Strategy - Strategy in place and Annual monitoring of strategy - Working & Effective - Development management service that supports economic growth in its decision making. - Annual employment land monitoring report produced. - Working & Effective - Implementation of the economic policies in the local plan. - Working & Effective - Annual employment land monitoring report produced. - Working & Effective | Medium | AD Strategic Planning & Development Management | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|--|---|-----------------------|--|--|
| Pla18 | Operational | Place | Failure to successfully deliver major projects, key regeneration and property development | There is a risk that failing to successfully deliver major projects, key regeneration, and property development could lead to financial and reputational loss, legal challenges, and non-delivery of the projects and their positive outcomes. | Stronger project and programme management arrangements now in place following changes to staffing structure and lines of accountability. Enhanced work around managing expectations of others. | Low | AD Place, Assets & Leisure | |
| Pla19 | Operational | Place | Failure to ensure required standards of construction and safety within the District. | There is a risk that failing to ensure adequate standards of construction could result in a range of scenarios, from a loss of public confidence and a downturn in service provision to the injury or death. | Introduce & maintain Quality Management System and registration under BS ISO 9001:2008 - Working & Effective - Maintain formal dangerous structures & demolition 'out of hours' cover - Working & Effective - Professional competency of our surveyors to deal with these issues. - Working & Effective - Trying to increase our market share of the building control service so that we can ensure that standards are met over more development. Currently at 65% of the market share of this work. - Working & Effective | Medium | AD Strategic Planning & Development Management | |
| Pla20 | Operational | Place | Loss of building control fee income to "Approved Inspectors" | There is a risk of income loss due to various circumstances, including losing business to the private sector and the impact of 'Approved Inspectors' operating in the area. | Professional competency of our surveyors to deal with these issues. - Working & Effective - Trying to increase our market share of the building control service so that we can ensure that standards are met over more development. Currently at 65% of the market share of this work. - Working & Effective | Medium | AD Strategic Planning & Development Management | |
| Pla21 | Operational | Place | Failure of correct procedures and practices causing challenges to decisions. | There is a risk that incorrect planning decisions and not following planning guidelines could lead to legal challenges, project delays, increased costs, and potential reputational damage to the council. | Regular review of procedures and practices through team sessions - Working & Effective Planning Committee have regular and up to date training on correct procedures - Working & Effective | Medium | AD Strategic Planning & Development Management | Currently dealing with a pre-action protocol letter. |
| Pla22 | Operational | Place | Failure to ensure we have a 5 year Housing land supply. | There is a risk that the absence of a five-year land supply could significantly impact meeting housing needs, maintaining sustainable development, and ensuring community stability. Without sufficient land supply, there are likely to be | Regular monitoring and reporting of housing delivery - Working & Effective -Staff making regular contact with developers of major housing schemes re progress and help to unlock and deliver issues. - Working & Effective -Progressing the local plan - Working & Effective | High | AD Strategic Planning & Development Management | Government changes to housing requirements have significantly worsened our housing land supply position. |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|---|---|-----------------------|--|---|
| | | | | adverse economic, social, and environmental consequences. | | | | |
| Pla23 | Operational | Place | Insufficient SANG's land is delivered within 10km of the Exe Estuary and Pebblebed Heaths | There is a risk that insufficient SANG's land is delivered to adequately mitigate the impacts of development within 10km of the Exe Estuary and Pebblebed Heaths such that development could no longer be permitted within this zone. | The habitats mitigation board between the 3 local authorities involved that makes key decisions and reports regularly to Cabinet and Council - Regular monitoring and review of the impact of the habitation strategy | Medium | AD Countryside, Environment and Ecology | Council has adopted the SANGs Delivery Strategy that has identified the specific requirement for SANGs provision against Local Plan allocations of development as well as the mechanism for funding their delivery. The oversight of this is BAU for the GI and Habs Regs teams and to provide business cases and reports to SPC and Cabinet to ensure the allocation of SANGs is both agreed and funded (as set against the SANGs Delivery Strategy) |
| Pla24 | Operational | Place | Lack of funding to enable the delivery of required infrastructure | There is a risk that a lack of sufficient income from the Community Infrastructure Levy could result in a lack of funding needed to deliver the required infrastructure, which may hold up development projects. | Funding from other sources will need to be found to supplement income from CIL to enable the delivery of infrastructure required to support development. - A review of the CIL charging schedule is planned to ensure that income from CIL is maximised. | High | AD Strategic Planning & Development Management | A review of CIL is needed but ultimately CIL will never be sufficient to fund the necessary infrastructure and we need to ensure that we do all we can to attract government and other funding for infrastructure projects. |
| Pla25 | Operational | Place | Perceived reputation of Development Management | There is a risk that the reputation of the planning service within the local community could significantly influence the level of demand for its services. Negative perceptions or misunderstandings about the service could lead to an increase in preventable demand, placing additional strain on resources and affecting the overall effectiveness of planning initiatives. | Formal Complaint System - Performance Management with real time data - Team management of cases | Medium | AD Strategic Planning & Development Management | The number of complaints has been high recently with local plan work progressing and a number of controversial applications coming through. Our systems and processes are robust but there will always be those that disagree with our decisions and this comprises the majority of our complaints. |
| Pla26 | Operational | Place | Planning Service performance against government targets | There is a risk of the Planning Service being found as underperforming against government performance targets and being placed in special measures. | Performance management with real time data - Team management of cases - Regular review of processes and procedures through systems thinking. - Ensure that were targets can not be meet we have an extension of time agreement with the developer. | Medium | AD Strategic Planning & Development Management | Performance had dipped to close to the government minimum requirements due to staff shortages but it now improving and is somewhat above the threshold again albeit with plenty of room for further improvement. |
| Pla27 | Operational | Place | Progressing the local plan | Failure to progress the new local plan in accordance with the transitional arrangements in the new national planning framework. If we don't meet this then our housing requirements figure increases by 25%. | Have an up to date local development scheme - Working & Effective - Project management of evidence work - Working & Effective | Medium | AD Strategic Planning & Development Management | Although the timetable has slipped and we are now looking to a Autumn second REg 19 consultation on the Local Plan and New Community work this will still enable submission under the transitional arrangements. |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|---|--|-----------------------|--|---|
| Pla28 | Operational | Place | Safety of employees on site visits | There is a risk that the safety of employees and/or others could be jeopardised by a number of different variables, including working on dangerous construction sites, working in isolated properties and working 'out of hours'. | Ensure adequate training is available and taken up. Construction Skills Certification Scheme. (Health & Safety) Training is planned for future. - Improve mobile communications and ensure management responsibilities are maintained when staff are doing lone working. Management procedures in place for contact with staff who are working out of the office. - Ensure adequate insurance cover is maintained for all staff councillors and councillors of the public | Medium | Director of Place | |
| Pla29 | Operational | Place | Risk to neighbourhood planning work | There is a risk in neighbourhood planning due to insufficient funding and resources. These limitations can hinder the effective development and implementation of plans designed to improve local communities, impacting everything from housing and infrastructure to social cohesion and environmental sustainability. | Insuring bids are submitted for Government Funding to support this work. - Dedicating staff and resources to provide appropriate assistance | Medium | AD Strategic Planning & Development Management | We are reliant on the government continuing to resource this work and our communities continuing to progress neighbourhood plans in order to deliver this service. With funding cuts coming there is a significant risk that this could be withdrawn and this work would need to be funded through alternative means. |
| Pla30 | Operational | Place | Failure of infrastructure, cliff or coastal defence | There is a risk of infrastructure failure, particularly in coastal areas where cliffs and coastal defences play a critical role in protecting communities and assets. The implications of such failures can be severe, leading to property damage, disruption of essential services, economic loss, environmental degradation, and endangering lives. | Digitally map and survey assets to establish their state of repair. - Conduct regular inspections in accordance with the asset inspection protocol and cliff fall protocol. - Annual cliff inspections and associated safety works are undertaken. - Effective and working capital repairs programme. | Medium | AD Streetscene | Defect inspections for Streetscene managed assets are in place and effective. Capital schemes and repair works are scheduled to ensure h&s repairs are addressed. |
| Pla31 | Operational | Place | Failure to ensure adequate sea defences and flood alleviation schemes | There is a risk that the failure of Council-owned sea defences and flood alleviation schemes resulting in flood damage to property and risk to life and limb. Also, failure to develop newly identified sea defences and flood alleviation schemes due to them not meeting nationally assessed requirements to attract funding. | Effective Beach management plans that are updated and reviewed every five years. - Regular monitoring and inspection of flood alleviation schemes is carried out on a monthly basis to ensure that the structures are functioning as intended. Selected sites are inspected prior to predicted bad weather, over and above the monthly inspections. - Ad-hoc visual monitoring is taking place on Council-owned sea defences, and scheduled annual inspections. Plymouth Coastal Observatory (PCO) carry out level surveys of our beaches twice a year and post storm. this allows us to monitor the level of shingle/sand protection to our coastal defences. - Where coastal defences and flood alleviation problems/issues have been | Medium | AD Streetscene | Surveys are undertaken on a scheduled basis, and ad-hoc following storms. Recent storm damage from Storm Chandra has been surveyed and repairs are being costed and scheduled. Exmouth BMP has been updated and adopted, Budleigh BMP is being produced. Sidmouth BMS has gone out to tender. |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|---|---|-----------------------|----------------|--|
| | | | | | <p>identified and it is evident that life and property may be at risk a bid is submitted to DEFRA for funding to facilitate new schemes. The DEFRA funding does not cover 100% scheme costs and so funding is required from EDDC and partners. This may include Local Levy applications or contributions from developers.</p> <p>- Where there are signs of failure to the Council-owned coastal defences and flood alleviation schemes a bid is submitted to DEFRA for funding to facilitate the repairs. This bid is done in partnership. New changes in the Defra funding process will mean that it is unlikely projects will be funded 100% in the future. Therefore we will have to find new funding streams and partners to take up the short fall.</p> <p>-Minor failures to coastal defences and flood alleviation schemes are carried out using current revenue funds.</p> <p>- Working with Planning to review new CCMA predictions of reasonable worst case scenario coastal erosion areas, to assist with future planning decisions and start working on how we can support at risk communities.</p> <p>We will work with Planning colleagues to provide the technical engineering input into the formation of policies and approaches to support at risk coastal areas.</p> <p>- Keeping abreast of national guidance or requirements and interpreting impact for local schemes.</p> | | | |
| Pla32 | Operational | Place | Market forces affecting price per tonne for recycle, reducing income. | There is a risk that global market forces, such as economic downturns, pandemics, saturated markets due to shopping habits, restrictions like the China Sword ban on imports, changes in government policies, and supply and demand fluctuations, could reduce the price per tonne for recycle, impacting our income. | <p>Monitor the prices received for our recycle and work to get best deals.</p> <p>- Curb side sorting of recycle to maximise their value</p> <p>- Design our system and resident interactions around quality, to drive the best materials for re-sale, which in turn hopefully attract the best prices.</p> <p>- Through various representative groups such as LARAC (Local Authority Recycling Advisory Committee) and WRAP as well as working with our collection partners Suez, keep abreast of latest industry trends and technology and monitor anticipated changes and impacts from new government legislation such as the Resource Strategy. Make suggested changes to our system through the Recycling & Waste Partnership Board to</p> | Medium | AD Streetscene | Effective and regular budget tracking on materials sales and forecasting is in place and working. Grants being received through government scheme administrator and at expected levels. Current risk heightened due to switch to LATCo and need to embed trading approach. |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|-------------|---|--|---|-----------------------|----------------------------|---|
| | | | | | continue achieving best value for the materials we collect. | | | |
| Pla33 | Operational | Place | The continuity of the recycling and waste service | Failure of the recycling and waste contractors to deliver the service through staff shortages, strike action, company liquidation, legal prohibitions and/or other similar circumstances that render this contractor unable to continue with the contract. Additional risk from the move from the current contract to a new service delivery model. | Partnership working Identification of scenarios for total service failure and introduce Contract Conditions Guarantee Council owns the collection fleet | High | AD Streetscene | Current transition to LATCo of East Devon Environmental Services Ltd. Full project management approach with it's own risk register is underway. Risk is heightened due to number of critical path actions required for LATCo to be safe and legal on 1st July 2026. Plans in place. |
| Pla34 | Operational | Place | Failure to maintain a clean and safe environment - fleet, machinery, plant and play equipment | There is a risk that the failure to maintain a clean and safe environment because of a lack of fleet, machinery and/or plant and also failing to maintain play equipment to acceptable safety standards could lead to injury. | Replace Equipment, Machinery and Plant Upgrade and/or replace worn out play equipment Annual Review of Vehicle Fleet - Street Scene Servicing of plant and equipment | Medium | AD Streetscene | Working & effective. Additional resources sought through budget setting will improve service resilience and ability to meet growth demand. |
| Pla35 | Operational | Place | Failure to maintain a clean and safe environment - staffing element | There is a risk that the failure to maintain a clean and safe environment because of an increase in service requirements and demand in relation to insufficient staff resources which could lead to harm or injury and loss of reputation. | Review extent of provision Street Scene Workforce Planning Budget Control Allocation of staff resources | Medium | AD Streetscene | Staff vacancies had risen to 34% during summer 2026, subsequent planned HR action has helped reduce this to sub 10%. Additional resources sought through 26/27 budget setting will improve service resilience and ability to meet growth demand. |
| Pla36 | Operational | Place | Failure to maintain Streetscene assets (infrastructure, public realm and outside assets) | There is a risk that failing to maintain the assets managed by Streetscene to a standard that ensures they are safe and fit for purpose could lead to safety hazards, decreased service quality, and potential legal and reputational issues for the council. | Keep ownership records up to date and review mapping Digitally map and survey assets to establish their state of repair. Planned and reactive maintenance programmes for infrastructure assets Programme of inspection for Council-owned trees | Medium | AD Streetscene | Review of tree inspection and maintenance approach underway and additional resources are likely needed here due to aging tree stock and disease. |
| Pla37 | Operational | Place | Management of tenant assets | There is a risk that if our tenanted assets are not managed sufficiently due to lack of resource, that rental income is not maximised and the management of those assets is not robust with alterations etc being made by tenants with no records by EDDC as landlord which then means that strategic asset management becomes more challenging - generating financial but also reputational risk. | New Asset Management Plan being developed. Sept 2025 | Low | AD Place, Assets & Leisure | |

| ID Risk | Risk Type | Directorate | Risk Title | Description | Mitigating Controls | Mitigated Risk Rating | Risk Owner | Risk Owner Comments |
|---------|-------------|------------------|-------------------------------------|---|--|-----------------------|----------------------------|---------------------|
| Pla38 | Operational | Place | Management poorly performing assets | Capital Receipts - failure to adequately resource the identifying of poorly performing assets and then their subsequent disposal results in additional financial and reputational risk to Council. | New Asset Management Plan being developed. Sept 2025 | Low | AD Place, Assets & Leisure | |
| Pla39 | Operational | Place | Maintaining building assets | There is a risk that the failure to maintain building assets because of an increase in user requirements, insufficient staff resources and / or insufficient budget , which could lead to harm or injury, deterioration of an asset's condition and loss of reputation. | Regularly reviewing asset condition to inform prioritisation. Requesting additional budget where needed. Suitable planning for annual capital budget bids through BSCAP. | Low | AD Place, Assets & Leisure | |
| H&H35 | Operational | Housing & Health | Compliance software | Compliance software - AD Regulated Housing Services to speak to Catrin | | | | |

Report to: **Audit and Governance Committee**



Date of Meeting 19 March 2026

Document classification: Part A Public Document

Exemption applied: None

Review date for release N/A

Review of Whistleblowing Policy

Report summary:

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

Is the proposed decision in accordance with:

Budget Yes No

Policy Framework Yes No

Recommendation:

- (1) That the Audit and Governance Committee review the updated policy and approve with or without amendments.
- (2) That the Policy is submitted to Full Council, via the Constitution Working Group for inclusion in the Council's Constitution.

Reason for recommendation:

It is important that the Council's Whistleblowing Policy is regularly reviewed and fit for purpose.

Portfolio(s) (check which apply):

- Assets and Economy
- Communications and Democracy
- Council, Corporate and External Engagement
- Culture, Leisure, Sport and Tourism
- Environment - Nature and Climate
- Environment - Operational
- Finance
- Place, Infrastructure and Strategic Planning
- Sustainable Homes and Communities

Equalities impact Low Impact

Climate change Low Impact

Risk: Medium Risk; It is essential that the Council has a robust policy in place to ensure that concerns can be raised without fear of harassment or victimisation. This updated policy ensures that there is clarity as to who can utilise the policy and the process to be followed.

Links to background information

[Link to Council Plan](#)

Priorities (check which apply)

- A supported and engaged community
 - Carbon neutrality and ecological recovery
 - Resilient economy that supports local business
 - Financially secure and improving quality of services
-

Report in full

1. The Whistleblowing Policy was last updated in 2022. It is important that it is reviewed at regular intervals and the opportunity has therefore been taken to update the policy to ensure it is fit for purpose and up-to-date.
 2. The following changes have been made:-
 - a. To remove the contents section at the beginning which was in the wrong place and not necessary due to the short nature of the policy.
 - b. To confirm that the policy has been reviewed in March 2026 and to set the next date for review to March 2029.
 - c. To include an introduction that makes the Councils approach to the highest standards of openness, probity and accountability clear and to clarify that anyone can use the policy, not just employees and that agency staff, consultants, contractors and members of the public can all “blow the whistle”.
 - d. Strengthening the text to make it clear that concerns can be raised without fear of victimisation, discrimination or disadvantage.
 - e. To give further examples of types of wrongdoing, including abuse or bullying of customers, unauthorised use of public funds or assets and abuse of power for financial or other gain.
 - f. To tidy up grammatical errors.
 - g. To update the list of individuals who can be spoken to about their concerns.
 - h. To update the list of organisations in the policy who can be contacted with their current titles and contact details.
 - i. To also refer to the Fraud Strategy, Anti-Money Laundering Policy and Anti-Bribery Policy.
 3. Members are invited to consider the updated policy and approve it, with or without further changes.
 4. Once approved, the Policy will be forward to Full Council, via the Constitutional Working Group, for inclusion in the Council’s Constitution.
-

Financial implications:

There are no financial considerations to be added to this report

Legal implications:

The legal issues are dealt with in the updated Policy.

Whistleblowing Policy

NB Changes to the document are shown in bold/italic black text.

The Numbering in this document will be updated once the Policy has been approved by the Audit and Governance Committee.

| Issue details | |
|---------------------------|---|
| Title: | Whistleblowing Policy |
| Issue and version number: | Issue 4 |
| Authorisation by: | Audit & Governance |
| Authorisation date: | January 2022 March 2026 |
| Review date: | January 2025 March 2029 |

Whistleblowing Policy

1. ~~Previous Policy~~

This Policy was reviewed in January 2022 ~~March 2026~~ by the Monitoring Officer. Previously it was reviewed in January 2019 ~~2022~~.

1 Introduction

1.1 East Devon District Council is committed to the highest possible standards of openness, probity and accountability. In line with that commitment, we wish to encourage employees, agency staff, contractors, consultants doing work for the Council and members of the public, who have serious concerns about any aspect of the Council's work to come forward and voice those concerns.

1.2 This policy is intended to encourage and enable individuals to raise concerns within the Council rather than overlooking a problem or "blowing the whistle" outside. The policy makes it clear that individuals can do so without fear of victimisation, subsequent discrimination or disadvantage. The Council is committed to listening to concerns, taking them seriously and ensuring they are dealt with promptly and fairly.

2. What is whistleblowing?

- 2.1. Someone 'blows the whistle' when they tell their employer, a regulator, customers, the police or the media about a dangerous or illegal activity that they are aware of through their work.
- 2.2. Whistleblowing can inform those who need to know about health and safety risks, potential environmental problems, fraud, corruption, deficiencies in the care of vulnerable people, cover ups and many other problems. Often, it is only through whistleblowing that this information comes to light and can be addressed before real damage is done.

3. Purpose and scope of the Policy

- 3.1. The Council takes malpractice and wrongdoing in relation to the organisation's procedures and actions very seriously. It is our aim to ensure that as far as possible, our employees are able to blow the whistle and tell us about any wrongdoing at work which they believe has occurred or is likely to occur.
- ~~3.2.~~ The Council upholds the seven principles of public life and conducts its business with these in mind (see Appendix 1). ~~The Council is committed to the highest possible standards of openness, probity and accountability and this is reflected in the Council's value of being 'open, clear and transparent'.~~
- 3.3. It expects all employees (including any agency staff), **contractors, consultants** to maintain these standards in everything they do. Employees, and others that we deal with (so including suppliers and

those providing services to the Council), are therefore encouraged to report any wrongdoing by the Council or its employees that falls short of these principles (i.e. they are encouraged to 'blow the whistle').

- 3.4. The Public Interest Disclosure Act 1998 and Enterprise and Regulatory Reform Act 2013 protects employees who report wrongdoing within the workplace. So, any employee or worker who makes a report under this procedure in the reasonable belief that the disclosure they are making is in the 'public interest' will not be subject to any detriment.
- 3.5. We recognise that employees may not always feel comfortable about discussing their concerns within the Council, especially if they believe the Council itself is responsible for the wrongdoing. The aim of this policy is to ensure that employees are confident that they can raise the matter with the Council with the knowledge that it will be taken seriously, treated as confidential and that they will not be the subject of victimisation, subsequent discrimination or disadvantage for having reported their concerns, irrespective of the outcome.
- 3.6. You are encouraged to use the procedure set out in this policy if you have any concerns at all about wrongdoing at work which could comprise:
 - any criminal offence,
 - a failure to comply with our legal obligations (such as our **Contract** Standing Orders or Financial Procedure Rules) or any other unlawful action,
 - improper conduct,
 - **abuse or bullying of customers,**
 - **Unauthorised use of public funds or other assets,**
 - **Abuse of power for financial or other gain,**
 - malpractice or acting against established practice / policies,
 - a miscarriage of justice,
 - a health and safety danger,
 - a risk of environmental damage, or
 - concealment of any of the above.

The list is not exhaustive but is intended to illustrate the range of issues which could be raised under this policy.

- 3.7. This policy aims to ensure that the Council investigates and deals with disclosures fairly, promptly and properly.

4. What is the difference between making a complaint and blowing the whistle?

- 4.1. When someone blows the whistle they are raising a concern about danger or illegality that affects others (for example customers, members of the public, or their employer). The person blowing the whistle is usually not directly, personally affected by the danger or illegality. Consequently, the whistleblower rarely has a personal interest in the outcome of any investigation into their concern – they are simply trying

to alert others. For this reason, the whistleblower should not be expected to prove the malpractice. He or she is a messenger raising a concern so that others can address it.

4.2. This is very different from a complaint or grievance. When someone complains or raises a grievance, they are saying that they have been personally treated poorly. This poor treatment could involve a breach of their individual employment rights or bullying and the complainant is seeking redress or justice for themselves. The person making the complaint therefore has a vested interest in the outcome of the complaint and for this reason, is expected to prove their case.

4.3. For these reasons, it is not in anyone's interest if an individual uses this policy to pursue a personal grievance. For personal complaints or grievances, please use the Grievance Policy and Procedure instead.

5. Safeguarding whistleblowers and dealing with malicious allegations

5.1. In line with the Employment Rights Act 1996 and Enterprise and Regulatory Reform Act 2013, the Council undertakes that no employee who makes a report under this procedure and who has a reasonable belief that the disclosure they are making is in the 'public interest' will be subjected to any detriment as a result. The fact that there needs to be 'reasonable belief' does not mean that their belief must be correct for the protection to apply.

5.2. This means the Council will not tolerate any harassment or victimisation (including any informal pressures) nor any attempt to apply a sanction or any other detriment to a person who has reported any serious and genuine concern that they have of any apparent malpractice. Anyone who victimises a 'whistleblowing' colleague will personally be liable as the affected 'whistleblower' can directly bring a claim against the culprit. Further the employee can refer their case to an industrial tribunal.

5.3. In the event that you believe you are being subjected to a detriment by any person within the Council, as a result of your decision to invoke the procedure, you must inform the Monitoring Officer or the Strategic Lead (Organisational Development) immediately and appropriate action will be taken to protect you from any reprisals.

5.4. The Council encourages you to put your name to your allegation as this gives weight to the case and helps with the investigation of the issue. However, you may seek to remain anonymous if you wish. All information you provide is held in the strictest confidence and the Council will seek to protect the identity of any employee as far as possible.

5.5. It is important to note that if your allegation is of such a serious nature, it may be necessary for your identity to be revealed. This may be because of the need for the identity to be revealed as part of the evidence. Moreover, if the matter is brought to court, a judge may order a name to be divulged. However the Council will do everything possible to protect

your anonymity before this stage is reached and will discuss with you before embarking on any course of action whereby your identity will be disclosed. Please note though that once action is initiated, notwithstanding your desire for anonymity and the Council's aim of protecting that anonymity, it may simply not be possible to achieve this.

- 5.6. You may bring a friend or colleague to any meeting arranged in connection with the concern you have raised as long as the friend or colleague is not involved in the matter and agrees to maintain confidentiality. Additionally, if you wish, you may be accompanied by your trade union representative. It will be up to you to arrange this.
- 5.7. It is emphasised that you have nothing to fear by raising your concerns. Provided you are acting in reasonable belief that you are acting **in** the public interest, it does not matter if you are mistaken. However, disciplinary action may be taken against any member of staff who is discovered to have made allegations frivolously, falsely or maliciously, for example to pursue a personal grudge against another employee.
- 5.8. The Council will try to ensure that any negative impact of either a malicious or unfounded allegation about a person is minimised.

6. Procedure

Background

- 6.1. As a first step, you should normally raise concerns with your immediate manager or their superior. This depends, however, on the seriousness and sensitivity of the issues involved and who is thought to be involved in the malpractice. If you prefer (for whatever reason) or if you believe that management is involved, you could approach one of the individuals in section 6.3.
- 6.2. The earlier you express the concern, the easier it is to take action. You should not wait until you have proof. Although you are not expected to prove the truth of the allegation, you will need to demonstrate to the person contacted that there are grounds for your concern.

N.B. If an employee has any personal interest in the matter this should be disclosed at the outset.

- 6.3. If you do have a concern, whether as a member of staff or a member of the public, and however small, where you don't feel comfortable discussing such a sensitive issue with a close colleague or other officers within the Council, you can discuss the matter with any of the following:

Melanie Wellman, Monitoring Officer

Email: melanie.wellman@eastdevon.gov.uk

Tel: 01395 571688

Write to: Blackdown House, Border Road, Heathpark Industrial Estate, Honiton EX14 1EJ

~~Anita Williams~~ **James Docherty**, Deputy Monitoring Officer

Email: ~~awilliams@eastdevon.gov.uk~~ james.docherty@eastdevon.gov.uk

Tel: 01395 **571556 TBC**

Write to: Blackdown House, Border Road, Heathpark Industrial Estate,
Honiton EX14 1EJ

Simon Davey, Section 151 Officer

Email: sdavey@eastdevon.gov.uk

Tel: 01395 517490

Write to: Blackdown House, Border Road, Heathpark Industrial Estate,
Honiton EX14 1EJ

~~Jo Fellows~~ **Gemma Roberts**, Corporate Lead — ~~Human Resources~~
People and Information Governance

Email: jfellows@eastdevon.gov.uk gemma.roberts@eastdevon.gov.uk

Tel: 01395 515616

Write to: Blackdown House, Border Road, Heathpark Industrial Estate,
Honiton EX14 1EJ

Lisa Fryer, Assistant Director for SWAP Internal Audit Services

Email: lisa.fryer@swapaudit.co.uk

Tel: 07720 312465

Write to: Abbey Manor Business Centre, Preston Road, Yeovil, BA20
2EN

- 6.4. Alternatively, you may contact the East Devon District Council Fraud Line number which is 01395 517494.
- 6.5. An informal approach to any of these officers will be treated as completely confidential and will not result in any report to anyone within the Council unless you agree.
- 6.6. In the event that you are unsure whether you should raise an issue under this policy or you need advice, free confidential advice is available from ~~Public Concern at Work~~ **Protect** (0207 404 6609) 020 3117 2520 www.pcaw.co.uk, www.protect-advice.org.uk a charity with the objective of ~~promoting compliance with the law and good practice~~ **advocating for better whistleblowing protection and shaping laws and policies to ensure no whistleblower goes unheard.**

Process (a flowchart of the process is contained at Appendix 2)

- 6.7. Initial concerns may be raised orally or in writing, although normally it is preferable to put your concern in writing. You are invited to set out the background and history of the concern, giving names, dates and places where possible, and the reason why you are particularly concerned about the situation. There is an example report form in Appendix 3 of this Policy which you are encouraged to use to formally report a concern.
- 6.8. In order to protect the individual and the Council, an initial investigation will be carried out to decide whether a full investigation is appropriate and, if so, what form it should take. The initial investigation may be carried out internally or the Council may ask another body (e.g. SWAP) to carry it out. Concerns or allegations, which fall within the scope of

specific Policies (for example fraud, theft and corruption) will normally be referred for consideration under the procedures in those Policies.

6.9. Following the initial investigation, it may be that some concerns can be resolved by agreed action without the need for a full investigation. If urgent action is required, this would be taken before any full investigation is completed.

6.10. Within ten working days of a concern being raised, and following the initial investigation, the Monitoring Officer will write to the person raising the concern;

- acknowledging that the concern has been received,
- indicating the initial findings and how ~~he/she~~ **they** proposes to deal with the matter;
- **supplying you with information on staff support mechanisms** and
- giving an estimate of how long it will take to provide a final response.

If it is impossible for the initial investigation to be completed within ten working days, or where urgent action is required, the situation will be explained in the letter of acknowledgement. Where a decision is made that a full investigation will take place, the reasons for this will be provided.

6.11. If a full investigation is required this will be carried out by the Council internally or the Council may ask another body (e.g. SWAP) to carry it out. Following the full investigation the Council will either resolve by agreed action or take appropriate further action. This further action could be:

- Agreed steps such as disciplinary process,
- Referral to the Police,
- An independent enquiry

6.12. The amount of contact between the officers considering the issues and the employee raising the concern will depend on the nature of the matters raised, the potential difficulties involved and the clarity of the information provided. If necessary, further information may be sought from the person raising the concern. Notwithstanding the initial acknowledgement, you will be kept informed of the progress and outcome of the action and reasons for any decisions, subject to any legal constraints there may be.

6.13. The Council will take appropriate steps to minimise any difficulties, which an employee may experience as a result of raising a concern. For example, if employees are required to give evidence in criminal or disciplinary proceedings, the Council will need to inform them and consider what steps are required to provide support.

6.14. The Council recognises that there may be matters that cannot be dealt with internally and external authorities will need to become involved.

Where this is necessary the Council reserves the right to make such a referral without your consent.

7. Further steps

- 7.1. This Policy is intended to provide you with an avenue to raise concerns within the Council. The Council hopes you will be satisfied with any action taken. If you are not satisfied with the outcome of your confidential allegation you can write to the Chief Executive and ask for the investigation and outcome to be reviewed. If you remain dissatisfied and you feel it is right to take the matter outside the Council, you may wish to take advice from your trade union, your local Citizens Advice Bureau, any of the external agencies listed in section 7.4 below, or your legal advisor on the options that are available to you.
- 7.2. Another option is that you may wish to rely on your rights under the Public Interest Disclosure Act 1998. This Act gives you protection from victimisation if you make certain disclosures of information in the public interest. The provisions are quite complex and include a list of prescribed persons outside of the Council who can be contacted in certain circumstances. You should seek advice on the effect of the Act from the Monitoring Officer.
- 7.3. If you do take the matter outside the Council, you need to ensure that you do not disclose information where you owe a duty of confidentiality to persons other than the Council (e.g. service users) or where you would commit an offence by making such disclosures. This is something that you would need to check with one of the officers mentioned in Section 6.3.
- 7.4. External Contacts

If for any reason you do not wish to use the internal arrangements set out above, or require additional support and advice, a list of some of the prescribed people and bodies to whom you can make a disclosure and whose functions have particular relevance to councils work are given below.

- The Certification Officer (www.certoffice.org)
www.gov.uk/government/organisations/certification-officer
- Her Majesty's Revenue and Customs (HMRC) (www.hmrc.gov.uk)
- Serious Fraud Office Confidential (www.sfo.gov.uk)
- The Health & Safety Executive (www.hse.gov.uk)
- The Environment Agency (www.environment-agency.gov.uk)
- The Food Standards Agency (www.food.gov.uk)
- ~~The Homes and Communities Agency~~ **Homes England - (HECA)**
(www.homesandcommunities.co.uk) **Homes England - GOV.UK**
- Relevant professional bodies or regulatory organisations
- A solicitor or legal advisor
- The Police
- The Local Government *and Social Care* Ombudsman
(www.lgo.org.uk)
- **The Housing Ombudsman** (www.housing-ombudsman.org.uk)

Protective Marking: UNCLASSIFIED

- The Council's External Auditors (KPMG)(www.kpmg.com/uk) **Grant Thornton** (www.grantthornton.co.uk)

~~8. Initial Policy Consultation~~

~~8.1. Strategic Management Team, Staff Joint Forum and South West Audit Partnership~~

~~9. Assessments and Appraisals~~

~~9.1. This Policy has had an equality analysis~~

10. Policy Review

10.1. The Monitoring Officer will review this policy in the light of any legislative changes and in any event in ~~January 2025~~ **March 2026** to consider whether any changes are required.

11. Related Policies and Strategies

- Grievance Policy and Procedure
- **Fraud Strategy**
- Anti-Fraud, Theft and Corruption Policy
- Financial Regulations
- Financial Operating Procedures
- Contract Standing Orders
- **Anti-Money Laundering Policy**
- **Anti-Bribery Policy**

Appendix 1 - The Seven Principles of Public Life

Selflessness

Holders of public office should act solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their family, or their friends.

Integrity

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that might seek to influence them in the performance of their official duties.

Objectivity

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

Accountability

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

Openness

Holders of public office should be as open as possible about all the decisions and actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

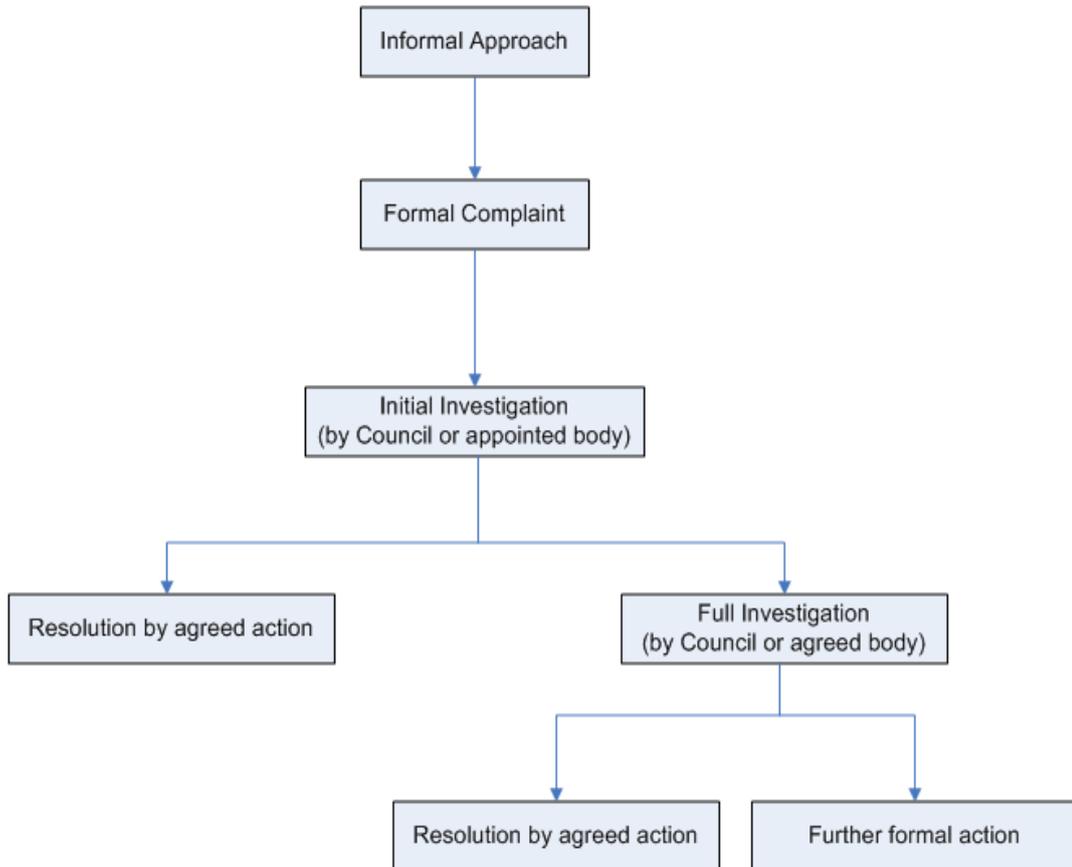
Honesty

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

Leadership

Holders of public office should promote and support these principles by leadership and example.

Appendix 2 – Process flowchart



Appendix 3 - Report form for whistleblowing complaints

EDDC is committed to the highest possible standards of openness, professionalism and accountability. In line with that commitment we expect employees, partners, members of the public and others that we deal with, who have serious concerns about any aspect of the Council's work to come forward and voice those concerns.

Description of the concern

Where possible include:

- Dates of incidents
- Who was involved
- Why this is a concern
- What the result was
- Whether there were any other witnesses
- Whether you have tried to raise this with your/a manager

You are encouraged to put your name to this report. Concerns expressed anonymously are much harder to investigate but will be considered at the discretion of the Monitoring Officer.

| | | | |
|----------|--|----------------------------|--|
| Name: | | Service (if staff member): | |
| Address: | | Your telephone number: | |
| Date: | | Signature: | |

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|---------------------------------------|
| Audit and Governance Committee |
| 19 March 2026 |

| |
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| <p>Audit and Governance Committee</p> <p>Forward Plan 2026/27</p> |
|---|

| Date of Committee | Report | Lead Officer |
|-------------------|---|--|
| 23 July 2026 | <ul style="list-style-type: none"> • 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 | <p>Grant Thornton</p> <p>SWAP</p> <p>Finance Manager</p> |
| 17 September 2026 | <ul style="list-style-type: none"> • Internal Audit Activity Progress report • External Auditor's Annual Report Year ending 31 March 2026 • External Audit Accounts update 2025/26 | <p>SWAP</p> <p>Grant Thornton</p> |
| 19 November 2026 | <ul style="list-style-type: none"> • Internal Audit Activity Progress Report – Quarter 2 2026/27 • External Audit Progress report and sector updates • Strata Annual Internal Audit report 2025/26 • Partnership Register annual review | <p>SWAP</p> <p>Grant Thornton</p> <p>DAP</p> |

| | | |
|-----------------|---|---|
| 28 January 2027 | <ul style="list-style-type: none"> • Audit Findings report 2025/26 • Revised Interim Auditors Annual Report (VFM) 2025/26 • Statement of Accounts Annual Government Statement 2025/26 • Annual report Fraud & Compliance Work 2025-26 and Delivery Plan update • Information Governance Board Annual report | <p>Grant Thornton</p> <p>Grant Thornton</p> <p>Finance Manager</p> <p>Assistant Director – Fraud & Compliance</p> <p>Director of Governance</p> |
| 18 March 2027 | <ul style="list-style-type: none"> • Annual Audit Plan 2026/27 and Review of Internal Audit Charter • Internal Audit Plan Progress • Risk Policy update • Accounting Policies Approval • Financial Monitoring report update 2025/26 • External Audit Committee update • Information Governance Board Security report and updates | <p>SWAP</p> <p>Director of Finance</p> <p>Finance Manager</p> <p>Director of Finance</p> <p>Monitoring Officer</p> |