

## **EAST DEVON DISTRICT COUNCIL**

### **Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House, Honiton on 23 March 2023**

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

The meeting started at 2.30 pm and ended at 3.28 pm

#### **27 Public speaking**

Cllr Peter Faithfull asked that the situation with South West Mutual Bank was looked into to see if there were any investment opportunities for the council. The Director Finance agreed to present a status report on this matter to the Committee later on in the year.

#### **28 Minutes of the previous meeting**

The minutes of the Audit and Governance Committee held on 17 November 2022 were confirmed as a true record.

#### **29 Declarations on interest**

Min 27. Public speaking.  
Councillor Peter Faithfull, Affects Non-registerable Interest, Member of South West Mutual.

#### **30 Matters of urgency**

None

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

None

#### **32 Internal Audit Plan Progress March 2023 (2022/23)**

Alastair Woodland, Assistant Director, SWAP provided an update on the 2022/23 Internal Audit Plan as at end of March 2023.

#### **RESOLVED:**

That the progress made in delivery of the 2022/23 internal audit plan and findings be noted.

#### **33 Internal Audit Plan and Charter 2023/24**

Alastair Woodland highlighted that the Internal Audit function played a central role in corporate governance by providing assurance to the Annual Audit, Governance and Standards Committee, looking over financial controls and checking on the probity of the organisation.

The 2023-24 Annual Audit Plan provided independent and objective assurance on EDDC governance, risk and internal control environment. The work supported the Annual Governance Statement.

**RESOLVED:**

That the Internal Audit Plan for 2023/24 and Internal Audit Charter be approved.

34 **Audit Findings Report - Grant Thornton**

Jackson Murray and Beth Garner from Grant Thornton presented the observations arising from the audit that were significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260.

**RESOLVED:**

That the Audit Findings report be noted.

35 **Risk Review Autumn/Winter 2022-23**

Risk information for the 2022/23 financial year was supplied to allow the Audit and Governance Committee to monitor the risk status of Strategic and Operational Risks. This followed the full review of risks by responsible officers during December and January.

Cllr Lawrence expressed his concern for the high risk of 'Failure to satisfy a compliance requirement'. It was agreed a separate report for an update on this matter would be brought back to the Committee.

**RESOLVED:**

That the current status of risks following the full risk review undertaken in December and January be noted.

36 **Accounting Policies Approval**

The Finance Manager presented his report stating it was good practice for the Audit and Governance Committee to approve the Accounting Policies to be adopted in advance of the preparation of the accounts. At this stage there are no changes for 2022/23 identified.

**RESOLVED:**

That the Accounting Policies for the 2022/23 Statement of Accounts be approved.

37 **Section 106 and CIL Update**

The Assistant Director Strategic Planning and Development Management advised members on the current position with regard to Section 106 and CIL collection and spend issues. The report followed discussion at a recent Scrutiny Committee meeting and the joint Scrutiny and Overview Committee to consider service plans where concerns were highlighted with current resourcing.

The Committee thanked Ed Freeman for keeping on top of this issue especially under the present staff resourcing situation.

**RESOLVED:**

That the current position in terms of S106 and CIL processes and the proposed actions to address current issues highlighted in the report which include:

- a review of staffing for S106 and CIL monitoring and collection work including the role of the S106 Monitoring Officer;
- a review of the current resourcing issues with spend and delivery of S106 funded projects and how these can be unlocked; and
- a review of the information presented through the Exacom Public Facing module to ensure that it is clear and easy to understand, be noted.

38 **RIPA update**

The RIPA Senior Responsible Officer advised that there had been no requests for RIPA authorisation since the last committee.

39 **Audit and Governance Forward Plan**

Members noted the contents of the Committee Forward Plan for 2023/24.

Items to be considered at the July 2023 committee included:

- Internal Audit Plan 2022-23 Outturn
- Internal Audit Annual Audit Opinion 2022-23
- Auditor's Annual Report 2021-22
- Statement of Accounts
- Risk Management Review
- Revenue and Capital Outturn Report 2022-2023

**Attendance List**

**Councillors present:**

S Hawkins (Chair)  
J Bonetta  
R Lawrence

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

P Faithfull

**Officers in attendance:**

Amanda Coombes, Democratic Services Officer  
Simon Davey, Director of Finance  
Ed Freeman, Assistant Director Planning Strategy and Development Management  
Beth AC Garner  
Jackson Murray  
John Symes, Finance Manager  
Anita Williams, Interim Director of Governance and Licensing and Monitoring Officer  
Alastair Woodland, SWAP

**Councillor apologies:**

D Barrow  
C Brown  
S Gazzard  
P Twiss  
J Whibley  
T Woodward

Chair .....

Date: .....