

## **EAST DEVON DISTRICT COUNCIL**

### **Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 21 March 2024**

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

The meeting started at 3.00 pm and ended at 4.33 pm

#### **42 Minutes of the previous meeting**

The minutes of the Audit and Governance Committee held on 18 January 2024 were confirmed as a true record.

#### **43 Declarations on interest**

There were none given.

#### **44 Public speaking**

There were no members of the public wishing to speak.

#### **45 Matters of urgency**

There was one item dealt with in this manner recorded at minute 49.

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

There were none.

#### **47 Internal Audit Plan 1 April 2024 to 30 September 2024**

Jenny Frowde from SWAP presented the Internal Audit Plan 1 April 2024 to 30 September 2024. Internal audit provided an independent and objective opinion on the Authority's risk management, governance, and control environment by evaluating its effectiveness. Prior to the start of each financial year, SWAP, in conjunction with senior management, put together a proposed plan of audit work. It was agreed by the committee to roll forward the existing Audit Charter due to forthcoming changes within the audit process and proposed guidelines were received.

#### **RESOLVED:**

That the Internal Audit Plan for 1 April 2024 to 30 September 2024 be noted.

#### **48 Internal Audit Progress Report**

Members were presented with the Internal Audit Progress Report as of March 2024. This progress report allowed for monitoring against the planned audits agreed for 2023/24. During discussion the question was asked to what management measures were in place to identify any common themes for the higher number of limited assurances this year. The Director of Finance responded saying the focus had been on areas outside the norm where it was known there were weaknesses with work to do for improvement. The monitoring of these come back the to the Audit and Governance Committee. SWAP confirmed they were not suggesting there were any significant risks.

**RESOLVED:**

That the progress made in delivery of the 2023/24 internal audit plan as at the start of March and the findings reported be noted.

49 **Interim Auditor's Annual report 2022/23**

Jackson Murray from Grant Thornton presented the Interim Auditor's Annual report for 2022/23.

A number of questions and observations were made by members relating to the report, however no amendments or alternative actions were proposed. The debate centred around;

- Members concerns on reducing the number of risks recorded on the risk register.
- Clarification on the requirement to consult on draft budget proposals.
- Understanding comments on Strategic Partnerships bearing in mind a previous SWAP audit report.
- Observation was made on cultural and behavioural issues commented on in the Grant Thornton reports which differed to the findings of the LGA Peer Review.
- Where improvements had been made in areas it would have been useful to have these reflected in the report.

**RESOLVED:**

That the Interim Auditor's Annual report 2022/23 be noted.

50 **Audit progress report and sector updates**

Members were presented with the Audit progress report and sector updates. Discussions included the national issue of significant delays in the completion of audit work and the issuing of audit opinions.

**RESOLVED:**

That the Audit progress report and sector updates be noted.

51 **Statement of Accounts 2023/24 - Review of Accounting Policies**

The Finance Manager's report stated that 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 2023/24 identified.

**RESOLVED:**

That the Accounting Policies for the 2023/24 Statement of Accounts be agreed.

52 **Financial Monitoring report 2023/24 - Month 9 December 2023**

The report was presented to Cabinet on 28 February 2024. The report was presented to Audit & Governance Committee to inform the Committee of the financial position for month 9 December 2023 and to note any recommendations to Council.

**RESOLVED:**

That the Financial Monitoring month 9 (December) 2023 position and the recommendations to Cabinet on 28 February 2024 be noted.

53 **Partnership Review 2022/23**

The Partnership information for the 2022/23 financial year until March 2023 was supplied to allow the Committee to monitor the status of the council's partnerships. This followed the year-end review of partnerships by responsible officers for 2022/23.

**RESOLVED:**

That the Audit and Governance committee receive and note the report for review in line with the current policy.

54 **Corporate Fraud, Corruption & Compliance Strategy update**

The Assistant Director – Revenues, Benefits, Corporate Customer Services explained that the report covered 3 areas:

- The updated Fraud, Corruption and Compliance Strategy for 2024 to 2028. This new strategy incorporated many of the principles from the 'Fighting Fraud & Corruption Locally - a strategy for the 2020's' for local government.
- An overview of some of the key areas of work the team had been focussed on since 2020 and outcomes for 2023/24.
- Next steps – To produce a delivery plan which would include the areas of work to be prioritised for 2024/25.

**RESOLVED:**

1. That the updated Corporate Fraud and Compliance Strategy for 2024-2028 be approved.
2. That delegated authority to be granted to the Assistant Director responsible for Fraud and Compliance to finalise the strategy in consultation with the S151 officer and Chair of Audit and Governance Committee.
3. That the outcomes of the work that had been achieved for 2023/24 and the next steps in producing a Delivery plan be noted.

55 **Audit and Governance Forward Plan**

Audit and Governance Forward Plan items to be considered at the 25 July 2024 committee included:

- Internal Audit Progress report
- Internal Audit Annual Opinion Report 2023/24
- Revenue and Capital Outturn Report 2023-2024
- Risk Management Review
- Strata Annual Internal Audit report 2022/23

**Attendance List**

**Councillors present:**

K Bloxham

C Brown

C Burhop (Vice-Chair in the Chair)

M Goodman  
Y Levine  
C Nicholas  
T Olive

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

P Arnott  
R Collins

**Officers in attendance:**

Amanda Coombes, Democratic Services Officer  
Simon Davey, Director of Finance  
Jenny Frowde, SWAP  
Libby Jarrett, Assistant Director Revenues, Benefits, Corporate Customer Access, Fraud & Compliance  
Jackson Murray, Grant Thornton  
Charles Plowden, Assistant Director Countryside and Leisure  
Andrew Staines, Revenues, Fraud and Compliance Manager  
Melanie Wellman, Director of Governance & Licensing (Monitoring Officer)  
John Symes, Finance Manager

**Councillor apologies:**

C Fitzgerald  
S Hawkins

Chair .....

Date: .....