

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 20 March 2025

Attendance list at end of document

The meeting started at 2.32 pm and ended at 3.48 pm

58 Minutes of the previous meetings

The minutes of the Audit and Governance Committee held on 27 January and 20 February 2025 were confirmed as a true record.

59 Declarations on interest

No declarations were given.

60 Public speaking

No members of the public wished to speak.

The Chair welcomed Robert Wood the recently recruited independent person to the Audit and Governance Committee.

61 Matters of urgency

None

62 Confidential/exempt item(s)

None

63 Internal Audit Activity Progress Report - Quarter 3 2024/25

SWAP presented the Internal Audit Activity Progress Report (March 2025) to the Committee. During discussion comments were made on the outstanding priority 1 actions. The Chief Executive assured the Committee that there was now a robust approach moving forward and the Executive Leadership Team would ensure these would be addressed in a timely manner. The Chair spoke of the need to work towards continuous improvement.

RESOLVED:

That the Audit and Governance Committee note the progress against the 2024/25 Internal Audit Plan as of 24 February 2025, and the findings reported.

64 Internal Audit Plan and 2025/26 Internal Audit Charter

Following input from the Audit and Governance Committee members and senior management, SWAP had prepared the proposed Internal Audit Plan for Half 1 of 2025/26 (1 April to 30 September 2025). SWAP required formal approval from the Audit and Governance Committee to proceed with the Plan.

The Internal Audit Charter must be approved by the board that oversees the internal audit function. At EDDC this board was the Audit and Governance Committee.

RESOLVED:

That the 2025/26 Half 1 Internal Audit Plan and the 2025/26 Internal Audit Charter be approved.

65 **External Audit 2024/25 - verbal update**

The Finance Manager informed the Committee that the statement of accounts was underway and that audit planning now played an important role to keep on top of this work. Working together with Grant Thornton was productive and more proactive.

It was agreed that verbal updates to the External Audit 2024/25 would be on the agenda for all future Audit and Governance Committees.

66 **Statement of Accounts 2024/25 - Review of Accounting Policies**

The report highlighted 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 Statement of Accounts.

RESOLVED:

That the Accounting Policies for the 2024/25 Statement of Accounts be approved.

67 **Financial Monitoring report update**

The report was presented to Cabinet on 5 February 2025. It was now presented to Audit & Governance Committee to inform of the financial position for December 2024 and to note any recommendations to Council.

RESOLVED:

That the Financial Monitoring position and the recommendations to Cabinet on 5 February 2025 be noted.

68 **Audit and Governance Forward Plan**

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

- Internal Audit Annual Opinion Report 2024/25
- Revenue and Capital Outturn Report 2024/25
- Financial Monitoring report update 2025/26
- Treasury Position Review
- Risk Management Review
- Partnership Review 2024
- Strata Annual Internal Audit report 2024/25
- Boiler Trial project review (Part B)
- External Auditor's Annual Report
- External Audit Committee update
- External Audit Accounts 2024/25 update

Attendance List

Councillors present:

I Barlow
K Bloxham
C Burhop (Chair)
R Collins
O Davey (Vice-Chair)
M Goodman
Y Levine

Councillors also present (for some or all the meeting)

Officers in attendance:

Amanda Coombes, Democratic Services Officer
Lisa Fryer, SWAP
Tracy Hendren, Chief Executive
Connor McLaughlin Nester, SWAP
Catrin Stark, Director of Housing and Health
John Symes, Finance Manager
Melanie Wellman, Director of Governance (Monitoring Officer)
Andrew Wood, Director of Place
Robert Wood, Independent Person

Councillor apologies:

C Brown
C Fitzgerald

Chair

Date: