

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Audit and Governance Committee held at Council Chamber, Blackdown House on 24 July 2025

Attendance list at end of document

The meeting started at 2.30 pm and ended at 4.30 pm

1 Minutes of the previous meeting

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

2 Declarations on interest

There were no declarations of interest.

3 Public speaking

There were no members of the public registered to speak.

4 Matters of urgency

There were no matters of urgency.

5 Confidential/exempt item(s)

There were no confidential or exempt items.

6 Internal Audit Annual Opinion 2024/25

The Assistant Director, SWAP Internal Audit Services, Lisa Fryer, presented the report which highlighted that the Internal Audit function played a central role in corporate governance by providing assurance to senior management and the Audit and Governance Committee.

Under the *Application Note: Global Internal Audit Standards in the UK Public Sector* issued by CIPFA, the chief audit executive (SWAP Assistant Director) must provide an overall conclusion on the effectiveness of the Council's internal control environment. This conclusion was the Internal Audit Annual Opinion. The Annual Opinion was informed by the work SWAP had completed as part of the 2024/25 Internal Audit Plan. Furthermore, the Annual Opinion supported production of the Council's Annual Governance Statement.

The Assistant Director, SWAP Internal Audit Services, advised that there was a good basis for the opinion as the Internal Audit Plan had been substantially delivered.

During the discussion, it was noted that advisory matters do not receive an assurance opinion. Items marked confidential in the report would be brought to a future meeting.

Concern was expressed regarding risks to business continuity for Strata and it was noted that Strata was audited separately by the Devon Audit Partnership. A report would be brought to a future Committee meeting.

RESOLVED:

That the Internal Audit Annual Opinion for 2024/25 be noted.

7

Internal Audit Progress Report - Quarter 4 2024-25

Connor McLaughlin Nester, SWAP, presented the Internal Audit Activity Progress Report for quarter 4, 2024-25 and highlighted key points from the report.

The Emergency Planning and Business Continuity Officer advised that recovery time objectives set out in service plans were being reviewed against those set out by Strata to ensure that there were no discrepancies.

During the discussion, it was noted that the InPhase performance management system was still not operational. The Information Governance Board had been tasked with oversight of responsibilities under the Transparency Code.

RESOLVED:

That the Committee note the progress against the 2024/25 Internal Audit Plan as of 3rd July 2025, and the findings reported.

8

External Audit Plan 2024 - 2025

The Key Audit Partner, Peter Barber, from Grant Thornton presented the External Audit Plan 2024 – 2025 and highlighted key points.

Discussion included the process whereby the Actuary for the Devon Pension Fund provided details of the net position for EDDC to ensure that this is properly reflected in EDDC's accounts.

The Chair thanked Mr Barber for his report and noted the progress being made.

RESOLVED:

That the External Audit Plan 2024 – 2025 be noted.

9

Risk Report quarter one 2025/26

Joanne Avery the Interim Performance & Risk Team Leader presented the Risk Information for the first quarter of 2025/26 financial year. This provided an overview of strategic and operational risks, and was supplied to allow the Committee to monitor the status of these risks. This followed the full review of risks by responsible officers during May/June 2025. Most of the reviews were completed by the responsible officers with the Interim Performance & Risk Team Leader. The report also provided a timetable for future reporting.

It was agreed that the Chair, the Vice-Chair, Cllr Goodman and Mr Rob Wood would meet with the Interim Performance and Risk Team Leader to consider the full risk register.

The Chair thanked the Officer for their report.

RESOLVED:

That the current status of the strategic and operational risks following the full risk review undertaken in May/June 2025 be noted.

10 **Draft Statement of Accounts 2024/25 including Annual Governance Statement**

The Finance Manager updated Members on the draft statement of accounts 2024/25 which were made available on the Council's website from 30 June 2025. The period of public inspection ran until the 11 August 2025. The appointed auditors Grant Thornton LLP were due to commence the 2024/25-year end audit in October 2025 and an expected close out by December 2025.

It was agreed that a session be arranged prior to the next Committee meeting to inform members of the accounts in greater detail as they are complex and prescribed. This could be undertaken as a Councillor Lunchtime Learning session as well as an Audit & Governance session.

RESOLVED:

1. That the draft statement of accounts 2024/25 had been signed by the S151 Officer and that it was noted that this had been brought to the Committee for comment.
2. That it was noted that the audited statement of accounts 2024/25 would be presented to the Committee for approval following completion of the audit.

11 **Financial Monitoring report update 2025/26 - verbal update**

The Finance Manager provided a verbal update regarding financial monitoring for quarter 1 to the end of June 2025. There were no material concerns or recommended actions. The Housing Revenue Account was materially on budget. Further information on financial monitoring was included on the Cabinet agenda for 30 July. A review of capital expenditure projects would be undertaken this year in light of local government reorganisation.

The Chair thanked the Finance Manager for the update.

12 **Audit and Governance Forward Plan**

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

- Internal Audit Plan 2025-26
- Internal Audit Activity Progress report
- External Audit Progress report and Sector update
- External Audit Accounts 2024/25 verbal update
- Financial Monitoring report update 2025/26
- Treasury Position Review
- Strata Annual Internal Audit report 2024/25
- Partnership Review 2024
- External Auditor's Annual Report
- External Audit Committee update

- External Audit Accounts 2024/25 verbal update
- Annual Report - Delivery Plan for Fraud, Corruption & Compliance Strategy

It was noted that this would be a long agenda and consideration would be given to bringing forward the start time of the meeting to accommodate this.

Attendance List

Councillors present:

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

Councillors also present (for some or all the meeting)

J Loudoun
G Jung

Officers in attendance:

Peter Barber, Key Audit Partner, Grant Thornton
Lisa Fryer, Assistant Director, SWAP Internal Audit Services
Connor McLaughlin Nester, Senior Auditor, SWAP
Simon Davey, Director of Finance
Tracy Hendren, Chief Executive
John Symes, Finance Manager
Matthew Blythe, Assistant Director Environmental Health
David Whelan, Anti-Social Behaviour & Community Safety Co-Ordinator
Alethea Thompson, Democratic Services Officer
Robert Wood, Independent Person

Councillor apologies:

K Bloxham
F King

Chair

Date: