Audit	AP ID	Issue	Remediation Action	Priority	Timescale	Status	Revised Date	Original Timescale	Follow Up Notes
Budget Monitoring	6341	There is no formal budget monitoring training for budget managers. The finance training for councillors may not be mandatory. Effective budget monitoring can help: •Budget managers to monitor and control income and expenditure •Councillors to understand the financial information they are being provide with when making decisions. Budget Managers Finance officers told us that the council does not have any formal budget monitoring training for officers, instead it is provided informally by the accountants. The budget manager survey responses confirm this as 65% of responders stated they have not received training in this subject. The survey asked both budget managers and accountants to rate competency and ability to conduct budget monitoring – the responses showed that: •11 budget managers thought their level of competency was 3 or less (out of 5) •4 out of the 5 accountants stated that they only have 'some' (rather than 'full') confidence in the budget managers ability to undertake budget monitoring independently of Finance. Councillors The Director of Finance advised that all new councillors, as part of their induction training, are provided with a website link to the LGA Finance training for councillors. However, the Director advised he was unsure if this is a mandatory course.	The Finance Manager should arrange budget monitoring training for officers The Director of Finance should check that budget monitoring training is mandatory for all councillors.	2	01/04/2026	On Time	No	01/04/2026	February 2026 (Director of Finance) A range of training has been provided to Audit and Governance committee members including advice on statutory responsibilities, Statement of Accounts and Treasury Management. As part of new year budgets upload we will update all managers of process for monitoring.
Business Continuity	6351	The Corporate BCP has not been presented to or approved by senior management and members for several years. The Corporate Business Continuity plan has been maintained as a live document since it was last formally approved by the Senior Leadership Team in 2020. A Business Continuity Plan Policy is being developed. This should set out how often both the Policy and Corporate BCP should be formally approved by management and members. In a separate audit (Supplier Resilience) we have identified that there is limited guidance or stated business continuity guidance for services contracting with third party suppliers. We will report this in more detail in that audit, but the council should consider adding requirements to the Business Continuity Plan Policy.	The Emergency Planning and Business Continuity Officer will present the Corporate BCP and Business Continuity Plan Policy to senior management and members for approval. As a first step, the audit findings will be shared with the Executive Leadership Team. The Business Continuity Plan Policy will require services to consider supplier business continuity arrangements as a standard part of the qualifying criteria when during procurement.	3	01/06/2026	On Time	Yes	31/12/2025	23/2/26 Report is being drafted.
Business Continuity	6370	We identified discrepancies between recovery times for some systems in service BCPs and Strata's Disaster Recovery Plan (DRP). Strata's DRP does not cover all third-party applications. We found that the recovery targets set out in Strata's DRP for some systems do not always meet the required recovery times stated in the service level Business Continuity Plan. The business continuity status of some IT systems is unclear. Some applications are explicitly excluded from or are not mentioned in the DRP. Continuity and recovery arrangements for these systems need to be determined and assurance sought from the relevant suppliers. While the council has a list of IT dependencies updated during 2024/25, we were advised these updates have not yet been fully reflected into service BCPs.	The council will update its list of IT dependencies, ensuring this covers all significant applications. This will include details of the contractual owner of the application. For applications covered by Strata's DRP, services will consult with business users and Strata to determine realistic and agreeable recovery targets. The relevant service BCPs will then be updated. Applications not covered by Strata's DRP will be clearly identifiable. Services using these applications will establish what continuity arrangements their suppliers have in place and update their service BCPs accordingly.	2	01/06/2026	On Time	Yes	01/10/2025	3/12/25 The strata and digital plan capture all aspects of IT. Some are managed directly by Strata, but Strata and Digital have an awareness of each it priority service and contractual control of each is documented in the corporate plan . the DR plan covers those systems that sit locally within our own service centres. a Cyber technical response would be developed from the framework of meeting and delivery based in that plan. 22/1/26 Will be part of committee report.

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Business Continuity	6355	The council needs to develop internal and external communications plans. While some information on communications is included in the Corporate BCP, officers recognise they need to develop full communications plans ensure key messages are cam ne communicated to staff, the public, council Members, partners and suppliers. Any required supporting information and processes should be put in place and tested.	The Emergency Planning and Business Continuity Officer will work with the Communications team to establish internal and external communications plans.	3	31/03/2026	On Time	Yes	01/10/2025	3/11/25 New Comms lead in place and had introductory meeting she stated she will be looking to se the following https://www.communications.gov.uk/publications/crisis-comms-planning-guide/ as the basis for the crisis comms plan. internal contacts are already established as part of the EP & BC lead. A senior comms rep was present at the BCP exercise 5th Nov which will need to link with the corporate BCP & EP plans. 22/1/26 Reminder to be sent to Comms. 25/2/26 Chase update from Comms
Contract Management	8692	Contract manager did not provide evidence showing how they monitor contract budgets. A review of the process for monitoring contract spend across the six contracts (cumulative spend value £467,533.67) found significant gaps and inconsistencies in contract managers actively monitoring contract spend against the contract. While contract managers often described processes for managing budgets, reviewing timesheets, and approving invoices, for Homemaker contract no supporting evidence was provided to verify these controls at the time of audit. Contract budgets may not be met if contract spend is not regularly monitored. Managers were either unaware of, or not following, the council's contract management requirements and budget monitoring procedures.	Contract manager for Homemaker will regularly report on contract spend against budgets, including any over or underspends to senior management.	1	31/03/2026	On Time	No	31/03/2026	
Contract Management	8684	The council does not provide contract management training. No training on the council's contract management requirements and guidance has been provided to managers who are directly or indirectly involved in managing contracts. The managers we spoke to have relied on their line manager or their experience from other organisations to manage their contracts. If managers are unaware of the required contract management requirements this may result in incorrect or inconsistent decision making when managing contracts.	a)Training will be provided for all contract managers and managers covering: •Contract Standing Orders, Contract Management Plan, Use of the Procurement Portal and responsibilities under the Constitution. •Roles, responsibilities and accountability of contract managers •Performance monitoring and escalation procedures •Monitoring contract spend. •Contract variation process. •Contract performance monitoring. b)A system will be developed to monitor and report which contract managers that have or have not completed contract management training.	1	30/09/2026	On Time	No	30/09/2026	

Audit	AP ID	Issue	Remediation Action	Priority	Timescale	Status	Revised Date	Original Timescale	Follow Up Notes
Contract Management	8685	Most of the contracts we reviewed did not include a formalised performance management framework. Most contract managers were not aware of escalation procedures included in their contracts, and some do not document supplier meetings. Performance framework Sample testing found four contracts (G2 Recruitment Solutions (Badal), South West Norse Ltd, Homemaker and Pratten) had no formal performance management framework such as defined KPIs in place to monitor and evaluate the contractors' performance. Of the four contracts without a formal framework, only one (G2 Recruitment Solutions (Badal) showed evidence of performance monitoring. There was no documented evidence provided for the other three contracts to show how performance was assessed. Although contract managers advised that performance is monitored, the lack of records or supporting documentation limits assurance on the effectiveness of consistency of performance management across the contracts. Without a performance framework there is the risk of poor service delivery, undetected underperformance and reputational or financial consequences due to lack of accountability. Also, not having penalty clauses limits the council ability to enforce performance standards or recover costs in case of service failure. Escalation process A review of the escalation process found all six contracts had escalation procedures but no penalty clauses for underperformance. Furthermore, two of the six contract managers we spoke to indicated they were unaware of such processes, largely due to the absence of performance issues to date. There is a potential gap in contract documentation and risk mitigation as the current reliance on positive contractor performance may not ensure adequate preparedness should issues arise in the future.	a)We will develop and implement a standardised performance management framework including mandatory KPIs for all contracts. b)All contract managers will be reminded to maintain documented record of performance reviews, supplier meetings and follow up actions. c)Across the Council all existing high-risk contracts will be reviewed to ensure all include formal KPIs, escalation procedures and penalty clauses.	1	30/09/2026	On Time	No	30/09/2026	
Contract Management	8694	Inconsistent compliance with contract variation clauses, gaps in the documentation and agreement of variations, and incomplete and inaccurate records on the council's contract register Testing on six contracts found that there was inconsistent compliance with the contracts' variation clause, gaps in the documentation and formal agreement of variations and incomplete and inaccurate records on the council's contract register. Compliance with variations clauses Three contracts (South West Norse Ltd, Homemaker and Pratten) have had apparent variations made without sufficient documented evidence that they were quantified or formally agreed in writing and signed by both parties. Non-compliance with contractual terms regarding variations may lead to disputes, legal challenges or unenforceable contract changes. Also lack of documentation and quantification may result in overpayments, budget overspends and undetected financial commitments. The managers may not have been aware of the variation clauses and the documentation to be completed and approved. Contract register Four contracts (South West Norse Ltd, Homemaker, G2 Recruitment Solutions (Badal) and Pratten) including their respective variations were neither quantified nor recorded in the council's contract register. We have previously reported issues about the incomplete and inaccurate contract register under separate Local Government Transparency Code and Supplier Resilience audits.	We will undertake communication and awareness sessions with contract managers that includes the council's contract changes/variations process and the variations templates and approval requirements.	2	30/09/2026	On Time	No	30/09/2026	

Audit	AP ID	Issue	Remediation Action	Priority	Timescale	Status	Revised Date	Original Timescale	Follow Up Notes
Contract Management	8696	It is unclear if council officers have reviewed or approved contract management guidance. Only one of eight contract managers we interviewed were aware of the guidance. The council's Constitution, Contract Standing Orders and Procurement Portal – Contract Management page includes key elements for how contracts should be managed within the council. The Contract Management Plan provides clear 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 no documented evidence showing who has reviewed or approved key documents such as the Procurement Portal – Contract Management page, Contract Management Plan and Contract Variation guidance and form to ensure that these are fit for purpose and mirror the council's processes. The lack of documented approval and unclear responsibilities can undermine governance and decision making. For the eight suppliers we tested, only one officer that was directly or indirectly involved in contract management of two contracts was aware of the council's contract management guidance. The manager was aware of the contract management guidance in the Contract Standing Orders and the Contract Management Plan which they used in practice. The remaining six advised that they were not aware of the council's contract management guidance requirements. Without clear understanding or application of policies and procedures, contract oversight and management can vary significantly across departments. Failure to adhere to contract management guidance can result in non-compliance with council's policies and procedures and public procurement regulations.	a)At the same time of preparing the contract management framework a review will be undertaken of the existing contract guidance, including the Contract Management Plan template, Portal and related documents to ensure that the guidance is clear, fit for purpose and reflects the council's processes. b)All relevant officers will be made aware of the guidance in (a). c)A follow up of this contract management audit will be undertaken to ensure managers are embedding the new guidance in a).	2	30/09/2026	On Time	No	30/09/2026	
Contract Management	8697	Contracts we reviewed were unsigned The Homemaker contract was unsigned. Contracts that are unsigned by both parties may not be legally binding or enforceable.	Homemaker contract signed by both parties will be obtained and retained and a reminder to staff more generally.	3	31/03/2026	On Time	No	31/03/2026	
Contract Management	8699	For some contracts it is not clear who is the designated contract manager. The managers we interviewed had either direct or indirect responsibility for managing contracts but there was a lack of clarity regarding who was the designated contract manager for Richard Jackson and Homemaker and what their specific roles and responsibilities were in managing these contracts. When there are accountability gaps it leads to poor performance and responsibilities being neglected. Organisational changes or role changes may have been the reason for unclear responsibilities.	An assigned owner will be allocated to the Richard Jackson and Homemaker contracts and will be documented on the contract register.	3	31/03/2026	On Time	No	31/03/2026	
Contract Management	8695	Three contracts have been in place for several years without market testing or re-tendering There is no policy that requires contracts to be reviewed or re-tendered after a set period. We found that three contracts (South West Norse Ltd, Homemaker and Pratten) with terms of six to 13 years have remained in place without any market testing or re-tendering. Without regular market testing there is a potential risk that value for money is not achieved. The lack of a complete contract register also means there is limited corporate visibility over contract expiry and re-procurement needs.	We will include in the new contract management framework the requirement for periodic review and market testing for longer term contracts to ensure value for money and competitiveness. Also ensure monitoring and compliance mechanism are in place.	2	30/09/2026	On Time	No	30/09/2026	
Contract Management	8683	Contract managers not always attending Procurement Training We found that not all contract managers interviewed had attended the required procurement training. A comparison of the contract managers interviewed against the Procurement Training attendance records found inconsistencies between expected attendance and documented evidence of attendance.	We will undertake communication and awareness sessions with managers on the council's new Contract Standing Orders including procurement thresholds and contract management requirements. We will introduce a spending tracking tool that flags when cumulative supplier spend approaches key thresholds. This will assist in complying with the Procurement Act requirements to report contract spend.	1	30/09/2026	On Time	No	30/09/2026	
Contract Management	8679	The council has not clearly assigned or articulated responsibility for the strategic oversight and coordination of corporate contract management. There is limited central oversight of contract management While we are advised that the Director of Governance is now the corporate lead for contract management, this role and its relating responsibilities have not been clearly defined and documented yet. Reliance is being placed on individual service managers to manage contracts without a clearly structured supporting framework. There is no dedicated officer or function that is responsible for supporting services to manage their contracts or for identifying poor practice and providing assurance to senior management. Based on this and our other findings, there is a need to improve existing and develop new oversight and assurance mechanisms for contract management across the council.	a)We will clearly define the Director's role as the corporate lead for contract management. b)We will document and communicate these responsibilities in a contract management framework document. c)A procurement manager will be appointed to ensure that contract managers are trained and equipped to manage contract compliance, performance and risk management.	1	30/04/2026	On Time	No	30/04/2026	

Audit	AP ID	Issue	Remediation Action	Priority	Timescale	Status	Revised Date	Original Timescale	Follow Up Notes
Corporate Health and Safety	7430	Not all service areas have a nominated Service Safety Officer for day-to-day H&S matters. In accordance with the council's H&S policy, it is the responsibility of the Assistant Directors/Corporate Leads to nominate a Service Safety Officer (SSO) to act as liaison officer for health and safety matters on his/her behalf for day-to-day matters. The Policy states that SSOs attend the quarterly Central Joint Safety Panel meeting. The survey we issued to a sample of 10 Assistant Directors/Corporate Leads asked the question 'do you have a SSO within your service area?' 4 of the 5 responders answered either "No", "N/A" or confirmed they did not know who the SSO for their service was. We asked the H&S team if they had a list of current SSOs. Officers told us there is no list in place and that SSOs are only identified if they attend the Central Joint Safety Panel meeting. As reported under AB#7404 the Panel has not met since January 2024.	As stated in AP#7404 above, the Central Joint Safety Panel will be re-introduced. Assistant Directors/Corporate Leads will be required to nominate Service Safety Officers for their respective areas to act as Panel members.	2	31/03/2026	On Time	Yes	31/12/2025	23/2/26 AD-EH Review of current SSOs and requested SLT to consider representation on 5/2/26 with follow up 23/2/26. See attached. 25/2/26 AD-EH CJSP was held on 18/11/25 with representatives from all directorates. However SLT have been asked to review current attendees and ensure they are happy that they are represented at an 'employer' and 'employee' level. Request to extend to 31/3/26 (although there is currently adequate cover we are ensuring greater depth)
Corporate Health and Safety	7590	The council has not developed a formal procedure for Personal Emergency Evacuation Plans (PEEPs). PEEPs are mentioned in two Fire Arrangements policies. The policy for Blackdown House states that Strategic Leads are responsible for ensuring PEEPs are in place, though we were advised that line managers are responsible for ensuring their individual staff have plans. We could not find any document outlining the process through which the council identifies officers or members that may require a PEEP, though a PEEP questionnaire has been published on the intranet. At the time of our testing, there was only one PEEP in place, and this had only been in place for a few months. Two more PEEPs were being developed. This seems low considering the council reportedly has a headcount of 557 employees.	The H&S team reported they are generally comfortable with the number of PEEPs and countermeasures are, where possible, put into place to enable members of staff to evacuate promptly and safely with the need of a PEEP. However, it is important to regularly remind staff to consider whether they require a PEEP, so reminders will be incorporated into the communication plan mentioned in AP#7456.	3	31/03/2026	On Time	No	31/03/2026	
Corporate Health and Safety	7305	We found weaknesses relating to H&S training for staff. The corporate H&S Policy states that the Service Lead – Environmental Health and Car Parks is responsible for developing and maintaining a training matrix that specifies minimum corporate H&S training needs for all employees. The corporate H&S Policy does not include a defined list of required training for all employees. The matrix sets out the requirements for every individual team, so there is variation in training requirements across the council. This makes monitoring and reporting compliance difficult. We were also advised that the H&S team last updated the completed training in the matrix 18 months ago, so there is no clear level of compliance for 2024/25. The corporate H&S Policy states that line managers are responsible for ensuring that the employees they manage complete appropriate H&S training, and for reviewing H&S training needs with their employees during their annual Performance Excellence Review (PER). There are six mandatory H&S training courses that all staff must complete on the Totara eLearning system. Two of these courses (manual handling and DSE) have a refresher training requirement. We analysed Totara data and found that: •28% of current employees either had not completed manual handling training or were overdue for refresher training. •64% of current employees either had not completed manual handling training or were overdue for DSE training. The above figures suggests that the mandatory H&S training/refresher training is either not being discussed at PERs or, if it is, then staff are not completing it. We have been advised that the Totara system does not have automated reminders for overdue training. Four corporate managers/supervisors who responded to our survey advised they believed there were automated reminders in place. This may explain why there are high levels of non-compliance with refresher training.	It is recognised that H&S training records are held in various systems and currently a comprehensive oversight of staff H&S training is not easy to create. The plan is that the new H&S system will be the central H&S training record. It will house details of all mandatory/work-based H&S training courses. The training matrices, one per service, are currently being updated to: •Capture the mandatory and work-related H&S training for each officer within the respective service area •Whether the training is in date or overdue This information will then be uploaded into the new H&S system when it goes live Induction training will continue to be recorded within iTrent with the data downloaded to the new H&S system on a regular basis. Corporate mandatory training will be housed in Totara with a regular interface of the training data into the new H&S system. Reports will be created from the new system and provided to ELT to keep them informed if staff are not attaining the mandatory H&S training	2	31/03/2026	On Time	No	31/03/2026	

Audit	AP ID	Issue	Remediation Action	Priority	Timescale	Status	Revised Date	Original Timescale	Follow Up Notes
Corporate Health and Safety	7281	We found issues in the incident & accident reporting and monitoring process. The corporate H&S Policy states that: •All accidents/incidents and significant near misses must be reported and investigated to reduce the risk of recurrence. •The Principal Environmental Health Officer or Corporate Safety Officer will receive all reports, conduct a proportionate investigation, and complete a record of actions taken. The Policy includes a link to an accident and reporting procedure, but we found the link was broken. We were unable to find any incident and accident reporting guidelines on the intranet. Such information helps staff to identify what needs to be reported, how to report it and within what time limit. We reviewed a sample of 12 incident and accident reports from the last year. We found that: 1. The current Firmstep form does not facilitate a complete audit trail because: •The 'action taken', 'responsibility' and 'timescale' fields are not mandatory. •The form does not allow for documents to be attached as evidence. •There are no additional fields into which monitoring comments can be added. 2. Where the 'action taken' is the responsibility of service areas, the H&S team does not appear to consistently check that the agreed action has been completed. This was evident in three cases where issues had been referred to the service area and H&S officers did not know if actions had been taken. 3. In one instance, there was a delay of at least 11 weeks between an incident occurring and the H&S Officer instructing the service area to remedy the issue. Officers told us the weaknesses relating to Firmstep are already known. The 2025/26 H&S Action Plan includes an aim to	The H&S team will create incident & accident reporting guidance for staff and post this to the intranet. The new H&S system will allow action monitoring with visibility across the H&S team, but in the meantime, the H&S team will introduce a monitoring process to ensure that remedial actions arising from incident & accident reports are completed. This will also include an escalation process if actions remain unactioned.	2	30/06/2026	On Time	No	30/06/2026	
Corporate Health and Safety	7306	We found issues with health & safety checks performed across council sites. The corporate Health & Safety Policy states that there should be annual inspections of all Council workplaces. The Policy states the Service Lead – Environmental Health is responsible for "routine inspections of all Council workplaces" but actual inspections should be conducted by members of the Central Joint Safety Panel. Corporate sites: Officers could not provide any evidence that general H&S site inspections take place at Blackdown House or Exmouth Town Hall, the council's main offices. General health and safety inspections are conducted at East Devon Business Centre, Thelma Hulbert Gallery, and Manor Pavilion. While inspection records indicate that some issues have been identified, there is currently no documented evidence to confirm that these issues are being actively monitored or followed up to ensure they have been resolved. The latest fire check reports for Blackdown House (dated 26 June 2025) and Exmouth Town Hall (dated 25 June 2025) report issues that were identified in previous fire check reports (dated 2 May 2024 and 28 February 2025 respectively). Operational sites: Operational sites are subject to quarterly health and safety inspections. The latest reports for the Camperdown and Manstone depots show 48 and 49 defects, respectively. For Camperdown, this includes several issues identified in previous inspections, which indicates issues are not being addressed promptly. The latest reports for Camperdown and Manstone do not include resolution timescales for all identified defects. Inspection forms: We observed several different inspection checklists in use, and inconsistencies in checklists used for corporate and operational buildings. These include:	In conjunction with the Central Joint Safety Panel (see AP#7404) the H&S team will ensure that regular site inspections are conducted at Blackdown House and Exmouth Town Hall. To deal with issues identified from the site inspections, the H&S Team will: •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 The Assistant Director – Environmental Health has already recognised that issues identified during the inspections are not being monitored for rectifying and is putting in a process to check that issues are resolved. The number of recurring reported defects at CD and Manstone have been partially due to resource issues within Street Scene. Staffing levels are now back to normal. The Operational H&S Officer has arranged for biweekly audits at both depots and has agreed to organise a clear up day. The H&S team will also review the existing site inspection checklists and agree upon a consistent format that allows the recording of:	2	31/12/2025	Overdue	No	31/12/2025	
Corporate Health and Safety	7299	Officers are not aware of the retention/disposal periods for H&S documents The officers we interviewed were unaware of the retention/disposal periods for the incident/accident forms or the risk assessments.	The Assistant Director – Environmental Health has shared data retention guidance with officers. Regardless, the Corporate H&S Team will investigate the respective retention periods for the various H&S documents and ensure that: 1. The respective systems replicate these periods. 2. Service areas are aware of these periods so that they can destroy any paper copies at the appropriate time.	3	31/03/2026	On Time	No	31/03/2026	

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Corporate Health and Safety	7298	H&S reporting and oversight could be improved. There are three reports prepared for the Executive Leadership Team (ELT): •Quarterly H&S Report •Annual H&S Report; and •Annual H&S Action Plan We reviewed reporting arrangements and found the following weaknesses: •The Quarterly H&S report includes incident & accident figures for each month in the reporting period, but the format used makes it difficult to see month-to-month or longer-term trends. •The Annual H&S Report includes some figures from the previous year as a comparator but including figures over the longer time limit would show a clearer trend. •The Annual H&S Action Plan sets out in-year objectives, but the quarterly report does not clearly monitor progress against the Action Plan in-year. •The Annual H&S Report for 2024/25 includes a lot of information about the H&S team's activity across 2024/25 but does not clearly tie this back to the supporting Action Plan, so it is unclear whether all objectives were achieved. •Training information included in the quarterly and annual H&S reports only covers training delivered directly by the H&S team. It does not capture compliance rates for H&S eLearning modules, so senior management may not have total oversight over training compliance (see Finding 7). •The Quarterly and Annual H&S reports include monitoring of lone worker application usage, but the figures presented are not supported by commentary. We were advised that the council has not established any formal corporate performance indicators for health and safety matters. We also note that ELT meetings are not formally minuted. This means there is limited evidence of senior management's	While the H&S team acknowledge these findings, they are pleased with the vast improvements made over the last two years from a starting point where no H&S reports were issued. The latest improvement has seen the introduction of progress against the 2025/26 H&S Action Plan being presented to the Personnel Committee (September 2025). In terms of further improvements, the H&S team will consider: •Using comparative data covering at least three years in the Annual H&S Report. •Ensuring that the next Annual Report clearly reports performance against the Annual H&S Action Plan. •Changing the format of the quarterly H&S report to facilitate trend analysis for incident and accident statistics. •Incorporating compliance rates for eLearning courses into the quarterly and annual report. It should be noted that the current Lone Worker system does not allow the reporting of accurate statistics. A new Lone Worker system has been procured and the expectation is that the reporting element of the system will be significantly improved so that meaningful statistics can be issued. Once the new H&S system has been implemented, consideration will also be given to introducing formal H&S performance indicators that will be monitored as part of the council's overall	3	30/06/2026	On Time	No	30/06/2026	23/2/26 AD-EH Will implement these changes in 25/26 annual report. In meantime continue to give regular 1/4ly updates to SLT and PH.
Corporate Health and Safety	7419	We identified several weaknesses in the risk assessment process. Under the corporate H&S Policy, "Service Leads" are responsible for ensuring appropriate managers complete the necessary risk assessments (RAs) for their area, and the Service Lead is required to approve each risk assessment. The Service Lead role no longer exists within the council structure, so we have assumed this responsibility now sits with Assistant Directors or Corporate Leads. The H&S Policy requires RAs to be reviewed annually. The H&S team maintain a spreadsheet that includes the details of corporate and operational RAs. This list is not shared outside of the H&S team. This means officers responsible for updating RAs may lack oversight of the RAs in place in their service. Some risk assessments are completed by staff outside of the Corporate H&S team. There are no processes in place to confirm the assessments have been completed by a competent or trained assessor. We were advised the H&S team spot check risk assessments, but they do not retain any evidence of these checks. We reviewed the central list of RAs and found that 51 of 167 (30%) of corporate RAs are overdue for review, with the oldest being overdue since June 2019. Officers told us that, other than emailing the service, there is no agreed escalation process to deal with overdue RAs. We also identified through discussion with officers that there are Beach Safety team risk assessments not included in the risk assessment spreadsheet. We reviewed the last three quarterly H&S reports issued to ELT and found that, while they include a section for risk assessments, the columns 'number of risk assessments' and 'overdue' are not fully populated. Using the central list of risk assessments, we sample checked a selection of 18 risk assessments. We found that: •8 RAs had not been approved by an assistant director as required •7 RAs indicate further action is required but there is no evidence this action has been taken •7 RAs have been completed by officers whose competency is unknown	Assistant Directors and Corporate Leads are responsible for ensuring that risk assessments for their respective areas are completed and kept up to date. Their responsibilities will be reaffirmed as part of the request to be issued by the Assistant Director – Environmental Health that they nominate an officer(s) within their area to become their appointed risk assessor(s). Two risk assessor training sessions have been booked to take place in November. A central list of training risk assessors will then be created. Once set up, the role of the service area risk assessors will be to: •undertake new and review existing risk assessments •ensure any issues arising from the risk assessments are actioned The role of the H&S Team will then be to spot check and audit risk assessments and document such checks accordingly. The new H&S system includes a risk assessment module. Once assessments are housed in the system, assurance can be given that they have been: •undertaken by a training risk assessor •completed using a standard template •approved by an Assistant Director •kept up to date because automatic reminders will be issued when an assessment is due for review and an escalation process will be in place where risk assessments remain overdue	2	28/02/2026	On Time	No	28/02/2026	23/2/26 AD-EH 3 risk assessment courses delivered in Nov 25. Current risk assessment situation is as per attached Q3 report which will be taken to next SLT. Need to set up centralised list of risk assessors then complete
Corporate Health and Safety	7456	Some managers and supervisors reported they lack awareness of health and safety processes. We issued a series of H&S questions to a sample of 16 managers and supervisors. We received 11 responses, giving a response rate of 69%. We reviewed the responses and noted that: •2 officers reported they did not feel fully conversant with the council's H&S Policy. •1 officer reported they were unaware of the evacuation procedure at their place of work. •3 officers advised that where they arrange or chair meetings, they do not share the evacuation process or alarm test details either at all (1) or if attendees are EDDC employees (2) We note that, while staff are notified about new procedures or changes to existing ones, H&S policies and procedures are not regularly circulated to staff to remind them of their responsibilities.	The H&S team intend to produce a communications plan which will cover the collating and subsequent publication of relevant H&S policies and procedures via the Stay Connected staff communication channel. In addition, a H&S responsibility training course aimed at directors has been planned for the autumn.	3	31/03/2026	On Time	No	31/03/2026	

Audit	AP ID	Issue	Remediation Action	Priority	Timescale	Status	Revised Date	Original Timescale	Follow Up Notes
Corporate Health and Safety	7465	One site has not had an evacuation drill in the last six months. Issues identified during a drill at Blackdown House are still outstanding. While evacuation drills are conducted in accordance with HSE requirements (every 12 months) at Blackdown House, Exmouth Town Hall and the operational sites at Camperdown and Manstone, the council's corporate H&S Policy requires evacuation drills to be conducted at least every 6 months. We found that Camperdown has not had a drill in the last six months. We requested evidence of evacuation drills at the East Devon Business Centre but did not receive this. An evacuation drill took place at Blackdown House on 1 April 2025. Some issues and recommended actions were identified, these were subsequently reported to SLT. We selected some of the recommended actions and requested evidence that they had been completed. We found that: 1)The report included a recommendation for a sweeper to be designated to stay at the entrance door to prevent the public accessing the building during evacuation. We were advised there has been no feedback about this, so no instruction has been issued to the sweepers. 2)There was one meeting room where the alarm was not heard. The alarm was to be re-tested the following day and if the problem persisted, then the alarm company would send an engineer to investigate. We asked for evidence that this had been addressed. Due to miscommunication between the relevant teams, no specific action was taken.	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. In respect of the issues arising from the Blackdown House fire drill on 1 April, they are being addressed as follows: 1.The sweeper system is being reviewed. One of the updates to Duty Managers will be for them to designate a sweeper to remain at the entrance door unless the situation does not allow this. 2.The Principal H&S Officer advised that the recent fire drill at Blackdown House on 2 October found that the alarm sounded normally and was heard in all areas. He will, however, clarify the correct process to follow when reporting fire drill issues with the Property Assets team. He added that any remedial actions from the fire drills will lie with the H&S Team until such times as they receive evidence of the issues having been rectified. The Principal H&S Officer has advised that any key findings resulting from the fire drills are reported to ELT by the Assistant Director – Environmental Health.	2	31/12/2025	Overdue	No	31/12/2025	
Corporate Property Health & Safety	4979	Management plans found that were overdue for a review and were not easily accessible to staff. We found four Non-Housing Building Management Plans were overdue for a review: Asbestos, Fire Safety, Gas Safety and Electrical Safety. The above plans were not available on the intranet but were saved on the 'S' drive. Some work has already started on updating the management plans and whilst the technical requirements are not expected to change significantly, there are administrative elements, such as changes in officers, which need updating.	The Principal Building Surveyor will ensure that the management plans are reviewed and updated, and copies saved on the intranet.	3	01/04/2026	On Time	Yes	01/06/2025	February 2026 (Assistant Director Place, Assets & Leisure): Legionella policy updated January 2026 and requires sign-off by ELT before adoption. Asbestos policy being drafted currently. Fire, gas and electrical policies to also be updated. Timescale extended to 1 April 2026.
Development Management – Compliance with the Scheme of Delegation	6725	Some decisions have been delegated to those parish or town councils that have Quality Council status. This scheme has since been withdrawn; however, the powers delegated to a Quality Council are not set out in the council's Constitution. The delegation of decisions to parish or town councils with Quality Council status presents a challenge due to the withdrawal of this scheme. The specific powers delegated to a Quality Council are not outlined in the Delegated Powers Memo or in the Constitution, leading to potential ambiguity and lack of clarity regarding decision-making authority.	The Planning team will decide whether to continue delegating powers to councils with Quality Council status by 30th September 2025. If the scheme is to continue, the Planning team will: 1.Review Delegated Powers to Quality Councils: Identify and document previously delegated powers under the withdrawn scheme. 2.Define Decision-Making Authority: Clearly communicate decision-making authority to parish or town councils with Quality Council status, aligning with current governance framework and legal requirements. 3.Update Governance Documentation: Amend the Delegated Powers Memo and Constitution to accurately reflect decision-making powers and outline the scope of authority. 4.Stakeholder Engagement: Communicate changes in decision-making authority to relevant stakeholders and provide necessary training and support for understanding and compliance. 5.Monitoring and Compliance: Establish a mechanism to monitor adherence to delegated powers and conduct periodic reviews to verify this.	2	31/05/2026	On Time	No	31/05/2026	February 2026 (Assistant Director Planning Strategy and Development Management): Report prepared for consideration by ELT on 23rd February 2026 recommending a consultation with the affected town and parish councils before decision made on future of the scheme.

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Disabled Facilities Grant (DFG) Process	5559	Production of performance monitoring reports from Uniform As previously reported (2022), there are still issues with the production of Power Bi performance monitoring reports from Uniform. The current online report is hard to read as it has been converted from an excel spreadsheet to a PDF document. This makes it hard to effectively monitor DFGs and to promptly provide information to interested stakeholders.	We were told that the Performance & Data Analyst is currently working with the team to produce these reports.	3	31/03/2026	On Time	Yes	31/03/2025	January 2026 Data Analyst allocated to task in November 2025 - technical issues with Strata so unable to proceed until these are completed. Project brief defined requested 31 March or 1 April 2026 start. Continuing to use the existing spreadsheets to reconcile data and manage performance. 25.02.2026 (AD Statutory Housing) Timelines for Strata project still correct.
Ethical Governance	4822	There is no process to ensure staff complete annual declarations of interest and return these to Democratic Services. As part of their induction, new employees are required to declare any interests via an online form. All staff then receive an annual declaration form but there is no process in place to ensure that these forms have been completed and returned to Democratic Services.	The Director of Governance to review process including mechanism for recording and monitoring completion of annual declaration form.	2	30/04/2026	On Time	Yes	31/01/2025	May 2025 (Director of Governance): A new policy for the declaration of interests by officers has been drafted and is currently being considered by ELT. June 2025 (Corporate Lead Democratic Services): We are now looking at whether we can develop a process to capture officer declarations via the Intranet. February 2026 (Democratic Services Manager) Process in place for capturing declarations. Extension requested until 30 April 2026. Need to review the merits in having a new policy or keep the existing.
Ethical Governance	4819	Customers and Supplier The documentation provided to prospective contractors as part of the tender process clearly states EDDC ethical requirements. The tender template is, however, a word document so there is the possibility that it could be altered.	Director of Governance to liaise with the Director of Finance and ask for this change to be made to the tender template	3	30/09/2026	On Time	Yes	31/12/2024	Feb 2026 (Director of Governance): This action has been delayed due to a Procurement Manager not yet having been appointed. Due to this being a level 3 priority, completion of this action will be delayed until the end of September 2026 once the Procurement Manager is in post. February 2026 (SWAP Update) Timescale extension approved by ELT.
Ethical Governance	4817	Some Members have not completed Code of Conduct training. There is no process to remind non-attendees of the requirement to complete training sessions. The Members Code of Conduct is a mandatory training session yet only 34 of the 60 Members undertook this training in June 2023. For the Standards in Public Life training session, only 23 Members undertook this training. There is no process in place to remind non-attendees of the requirement to undertake training sessions. In terms of refreshing Members knowledge of the Code of Conduct, reminders are not issued	The Director of Governance has advised that there are members yet to attend some mandatory training and this is because the Council is looking at all of the training for Members and making a decision, following the Peer Challenge, as to what the training plan should look like moving forward. The Members Development Working Group will be developing a programme this quarter that picks up the training that members will undertake during the balance of their term. Regular reminders in relation to the Code of Conduct will also be issued (as per gifts and hospitality above) int he Members update.	2	31/03/2026	On Time	Yes	31/01/2025	Feb 2026 (Director of Governance): Further training has been provided on the Code of Conduct and another session is being scheduled. Work is in the process of being carried out to ensure that all training records are up-to-date. February 2026 (SWAP Update) Timescale extension approved by ELT.
Housing Electrical Safety	4475	The council does not include the number of properties with unsatisfactory inspection outcomes in its performance reports. The compliance KPI reports include: •the number of properties that have and have not had an EICR inspection within the council's 5-year target timescale; and •the total number of Category 1 and Category 2 issues to be remediated. The council does not report the total number of homes assessed as being unsatisfactory, though this would provide a clearer picture of the council's risk at any time.	The Director of Housing and Health will introduce a KPI metric monitoring the number of homes with an unsatisfactory EICR report. Work on a KPI dashboard has already started.	3	30/04/2026	On Time	Yes	31/10/2024	January 2026 (SWAP Follow Up): The Housing service has not implemented this action. While this information is collected, it is not integrated into performance dashboards or Housing Review Board reports. Officers interviewed during this follow-up audit agreed that the recommended KPI should be implemented. We have therefore assessed the action as in progress. A new responsible officer and timescale has been agreed.
Housing Electrical Safety	4329	The council does not monitor how quickly its contractors complete electrical remedial works. The Electrical Safety Policy for Housing states that contractors must complete remedial works within 28 days of receiving an order. However, the council has no method of monitoring compliance with this requirement, and it is not a current KPI.	The Director of Housing and Health will adopt the 28-day remedial works target as a performance metric, both for the council itself and for its contractors. To do this, the council will find a method for monitoring the time between raising orders and completing works.	2	30/04/2026	On Time	Yes	31/03/2025	January 2026 (SWAP Follow Up audit): This action was determined to be in progress through the follow up audit. A new responsible officer and timescale has been agreed. Given wider improvement around performance monitoring we have reduced the priority rating from Priority 1 to Priority 2.

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Housing Voids	6227	The Void Management Policy and Recharge Policy have not been reviewed in line with the review period. The Void Management Policy and Recharge Policy have not been reviewed in line with the review period. In addition, the Void Management Policy does not include the processes for post-void inspections, and the Appendix A referred to in the policy, relating to the expected housing standards, has been omitted. This oversight may result in outdated processes and potential non-compliance with current regulations and best practices.	Carry out a comprehensive review of the Void Management Policy and Recharge Policy. Incorporate appropriate processes for post-void inspections into the Void Management Policy and reinstate Appendix A to highlight the expected housing standards.	2	30/04/2026	On Time	Yes	30/09/2025	23/10/2025 AK The Tenant Recharge Policy and Void Policy is being reviewed, however we have made the decision that this needs to go to full consultation with our tenants due to the wide reaching impact. This has significantly increased the timeline, with the revised policy due to go to Housing Review Board for sign-off at the beginning of February 2026. Therefore, the timescale has been reviewed with this in mind, taking into account timeframe for rollout and procedural alterations as a result.
Housing Voids	6660	Vacating tenants are not recharged for the cost of repairs where this would have been their responsibility, and photographs are not consistently taken of damage or remedial work that would be the tenant's responsibility. Upon review, we identified that vacating tenants are not recharged for repair costs that should have been their responsibility, as per the tenancy agreement. This inconsistency poses a risk of financial loss to the organisation. We have also been informed that photographs of damage or remedial work, that the tenant is required to correct before they leave the property, are not consistently taken. If the remedial work is not carried out by the tenant and recharge invoices must be raised, such evidence can assist with any disputes the former tenant may have.	Implement a standardised process to ensure that vacating tenants are recharged for repair costs that are their responsibility, as per the tenancy agreement. This may involve conducting thorough inspections, documenting damages, and billing tenants accordingly. Regular training and communication with relevant staff members can ensure adherence to the revised process. Revise the pre-vacation visit procedure to include a requirement for taking photographs of any damage or remedial work that the tenant is responsible for addressing. Ensure that these photographs are securely stored and easily accessible in the event of any disputes regarding recharge invoices.	2	30/04/2026	On Time	Yes	30/09/2025	23/10/2025: The Tenant Recharge Policy is being reviewed, however we have made the decision that this needs to go to full consultation with our tenants due to the wide reaching impact. This has significantly increased the timeline, with the revised policy due to go to Housing Review Board for sign-off at the beginning of February 2026. Therefore, the timescale has been reviewed with this in mind, taking into account timeframe for rollout and procedural alterations as a result.
Housing Voids	6369	The Lettable Standard published on the council's website is not the same as the information provided under Appendix A of the Void Management Policy. We were provided with a copy of Appendix A which, as stated above, was missing from the Void Management Policy. The Lettable Standard published on the council's website differs from the information provided under Appendix A of the Void Management Policy. This inconsistency raises concerns about the accuracy and completeness of information available to both internal and external stakeholders.	Conduct a thorough review of the Lettable Standard published on the council's website and the information provided under Appendix A of the Void Management Policy. Ensure alignment and accuracy between the two documents and communicate the revised version to relevant stakeholders. Regularly monitor and update the published documents to maintain consistency and completeness of information.	3	30/04/2026	On Time	Yes	30/04/2025	25/02/2026 Director of Housing: This is linked with AP#6227. The timescale will need to be the next Housing Review Board date as all policies have to be approved there before publication.
Information Governance Policies and Compliance with Retention Policy	2518	The council has not reviewed its data retention schedule since January 2020. A data retention schedule should be reviewed periodically (approximately every 18 to 24 months) to determine the impact of legal changes upon retention periods. The council has not reviewed its schedule since January 2020. Therefore, it is overdue a review. The schedule also does not include the disposal decision, i.e., the action to be taken at the end of record life. This can be to destroy the records, transfer them to archive, or reconsider at a later date.	The data retention schedule will be reviewed and an additional column recording the disposal decision will be added.	2	31/08/2026	On Time	Yes	31/03/2024	10/02/2026 (Information Governance Manager and Data Protection Officer): Work on the Council's Record of Processing Activity has been prioritised and is moving forward well to become a strong foundation document for EDDC. Once this document is complete, retention schedules and deletion will become the priority. Sharepoint will also concentrate the minds of the Information Asset Owners as information is being migrated from the S drive to the application and obviously needs to be cleansed before moving. Extend timescale: 31/08/2026. February 2026 (SWAP Update) Timescale extension approved by ELT.
Information Governance Policies and Compliance with Retention Policy	2693	Paper records held with external storage provider In the survey, one service confirmed that it used an external storage provider, whilst another service did not know if any paper records were held offsite. The service that used an external storage provider did not know if it had a signing in and out process, a register of what was held with the provider, and whether the council is notified when records retrieved from storage are not returned within a certain period.	With the refresh of the data retention policy, the processes to be followed for records held offsite will be reviewed and communicated to all staff.	3	31/10/2026	On Time	Yes	31/03/2024	10/02/2026 (Information Governance Manager & Data Protection Officer): Again, work on the RoPA and Sharepoint introduction will focus the minds of IAOs and departments on any paper document storage. The instances of such storage needs to be recorded on the RoPA. February 2026 (SWAP Update) Timescale extension approved by ELT.

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Information Governance Policies and Compliance with Retention Policy	2785	The Record of Processing Activities (ROPA) is dated 2018; this has not been updated since and there are some gaps within the document. It is a legal requirement for the council to document its processing activities and to ensure these contain all the relevant requirements set out in Article 30 of the UK GDPR. To demonstrate this, the council should have a formal, documented, comprehensive and accurate ROPA based on a data mapping exercise that is reviewed regularly. The council created a ROPA in 2018; however, this has not been updated since and there are some gaps within the document. Therefore, it is not clear whether these sections are not applicable, not known or just not completed.	A data mapping exercise will be carried out to update the existing ROPA and ensure compliance with Article 30 of the UK GDPR.	1	30/04/2026	On Time	Yes	31/03/2024	10/02/2026 (Information Governance and Data Protection Officer): With the appointment of a new Information Governance Manager in December 2025 work on the Council's Record of Processing Activity has been prioritised and the RoPA is well on the way to becoming a strong foundation document for EDDC. The majority of columns have been completed but meetings with IAOs are continuing. Extended timescale: 31/04/2026. February 2026 (SWAP Update) Timescale extension approved by ELT.
Information Governance Policies and Compliance with Retention Policy	2622	No specific training is given on data retention to inform staff of their responsibilities. Staff are required to complete mandatory Data Protection training at induction and every three years thereafter. This training covers all aspects of data protection; however, no specific training is given on data retention to inform staff of their responsibilities and how to ensure both paper and digital records are managed effectively and stored securely. In addition, there is no corporate oversight to ensure every member of staff completes the mandatory refresher training. Reliance is placed on line managers to monitor this in 1-2-1s and annual appraisals.	With the roll out of the updated Data Retention Policy and Data Retention Schedule, this is an opportune time to remind staff of their role in ensuring records are managed in line with legislation, and operational and administrative requirements. Specific training or guidance will be arranged for those with additional responsibilities initially and then the remaining staff will receive appropriate training to ensure they are aware of their responsibilities.	2	01/04/2026	On Time	Yes	31/03/2024	10/02/2026 (Information Governance and Data Protection Officer): Information Governance Manager is in discussion with HR and Strata regarding adding document retention training to the data protection mandatory training or creation of new training specifically. Extend timescale: 01/04/2026. February 2026 (SWAP Update) Timescale extension approved by ELT.
Information Governance Policies and Compliance with Retention Policy	2398	The council's Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy are overdue a review. The council does not have an up-to-date suite of Information Governance policies. Using the list of 10 expected policies, set out within a survey conducted by the ICO in 2017, we established that the council only has three of these policies in force and all are overdue a refresh. The full list of policies and the last review dates for those in force have been shared with the Director of Governance and Licensing.	The three policies - Data Protection and Data Retention Policy, Information Security Policy and Information Security Incident Policy - should be reviewed and approved in line with council requirements. Strata will be contacted to ensure the two IT policies are reviewed and approved. The remaining seven policies will be created and approved in accordance with council requirements. Where the policy is the responsibility of Strata, they will be contacted to complete this action.	1	31/12/2026	On Time	Yes	31/01/2024	10/02/2026 (Information Governance and Data Protection Officer): The Data protection Policy and Document Retention Policy have both been updated as of 2024. Strata are the owners of the Information Security Incident Management Policy and the Information Security Policy. The incident management policy which was also updated in June 2024. Strata are currently reviewing the Information Security Policy. The other policies in the suite will be created and submitted for approval by the end of the year. Expected timescale: 31/12/2026 February 2026 (SWAP Update): Timescale extension approved by ELT.
Information Governance Policies and Compliance with Retention Policy	2519	The council's Information Asset Register is incomplete and has not been reviewed since its creation in January 2018. Under the DPA 2018, the council is required to catalogue all the information it holds and processes. An Information Asset Register will help the council determine whether the information it holds is personal or sensitive data; stored appropriately; shared safely; and retained for an appropriate length of time. The council should have an asset register that records assets, systems and applications used for processing or storing personal data across the organisation. The council's Information Asset Register has not been reviewed since its creation in January 2018. It is also missing some key information, namely: Asset ID or Reference (although there is a column for this information) Type of Information Asset, e.g., database, paper records, spreadsheet, etc. In addition, there seems to be some confusion over the information that should be recorded under the Retention Period column. Some services have recorded the length of time the data should be retained, whereas others have recorded the date from which the data has been retained.	A review of the Information Asset Register will be undertaken with support from Strata and service leads. This will ensure that all current information assets are included in the register and the information recorded is consistent.	1	31/12/2026	On Time	Yes	31/10/2024	10/02/2026 (Information Governance Manager & Data Protection Officer): With the appointment of a new Information Governance Manager in December 2025, it has been agreed that work on the Council's Record of Processing Activity should take priority over the Information Asset Register. The RoPA is becoming a strong foundation document for EDDC. From the RoPA we will be able to review/update the Document Retention Schedule and in turn this will feed into the Information Asset Register. Expected timescale: 31/12/2026. February 2026 (SWAP Update) Timescale extension approved by ELT.

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Local Government Transparency Code	6190	Government procurement card reports do not meet all Transparency Code requirements. The council includes procurement card transactions that exceed £500 in its Expenditure over £500 reports. However, the Transparency Code requires that all procurement card transactions be published, not just card transactions over £500. The Transparency Code requires the council to publish the beneficiary and merchant code for all procurement card transactions. The Expenditure over £500 reports do not include these details. Officers told us that procurement card data is not linked to the supplier data on the council's finance system, and many procurement card transactions would be with suppliers not on the system. The finance system also does not have fields for merchant category codes. While officers advised it may be possible add this information, it would be resource intensive and provide limited additional benefit.	The Exchequer and Systems Manager will work with Strata to produce a report that includes all procurement card transactions. Given forthcoming Local Government Reorganisation, the council will need to consider whether it is worth investing officer time and resources to introduce the system and data changes that would be needed to achieve full compliance with this part of the Transparency Code. This decision will need to be made by the Executive Leadership Team.	2	30/09/2026	On Time	Yes	31/03/2026	February 2026 (Exchequer and Systems Manager): This has been raised as a non-standard Strata request, which requires the Client lead for the council to decide if it is urgent enough to put time into fixing the issue. Emails regarding a meeting on this have been requested but have not yet happened. 20/02/2026 (SWAP Update): Director of Governance has provided a copy of the new Transparency Protocol which specifies the responsible officer for each data set. This is being taken to Information Governance Board and it is expected all responsible officers will be given until 30 September 2026 to update their data. The new responsible officer for this action would be the Finance Manager. February 2026 (SWAP Update) Timescale extension approved by ELT.
Local Government Transparency Code	6189	Expenditure over £500 reports do not meet all Transparency Code requirements. The council regularly publishes expenditure over £500 reports. These reports meet most Local Government Transparency Code requirements. However: •the reports do not include merchant category as required •credit notes are not explicitly identified in the reports, and it is not clear if they are regularly included in the disclosures. As noted under AP#6190 the finance system does not capture merchant category for transactions. Officers have produced a proposal for a new report that now captures credit notes and includes a transaction type field so users can distinguish between payments and credit notes more easily. However, this report is now capturing journal transactions and technical adjustments. While this report captures relevant transactions it may be confusing to potential users.	The Exchequer and Systems Manager will work with Strata to publish this report in the updated format. This will include separate guidance to help users interpret the data. As noted under AP#6190 officers have advised that the finance system does not capture merchant category for transactions. Given forthcoming Local Government Reorganisation, the council will need to consider whether it is worth investing officer time and resources to introduce the system and data changes that would be needed to achieve full compliance this part of with the Transparency Code. This decision would need to be made by the Executive Leadership Team.	3	30/09/2026	On Time	Yes	31/03/2026	February 2026 (Exchequer and Systems Manager): This has been raised as a non-standard Strata request, which requires the Client lead for the council to decide if it is urgent enough to put time into fixing the issue. Emails regarding a meeting on this have been requested but have not yet happened. 20/02/2026 (SWAP Update): Director of Governance has provided a copy of the new Transparency Protocol which specifies the responsible officer for each data set. This is being taken to Information Governance Board and it is expected all responsible officers will be given until 30 September 2026 to update their data. The new responsible officer for this action would be the Finance Manager. February 2026 (SWAP Update) Timescale extension approved by ELT.
Local Government Transparency Code	6242	Grants to voluntary, community and social enterprise (VCSE) organisation disclosures do not meet Transparency Code requirements. The 'Transparency code information' page on the council's website includes a link to a grants dataset, but this has not been updated since 2014. The 'grants and funding' section includes information about grants available from EDDC and other bodies, and some anecdotal information about a few recent grants paid, but nothing which systematically addresses the requirements of the Transparency Code. The separate disclosure of payments over £500 does identify expenditure on 'grants payable', but does not meet the disclosure requirements for grants, for example award date, period of grant, awarding department, beneficiary's registration number, purpose and total amount of the grant. This also appears to include payments that non-VCSE organisations. Finance officers produced a proposal for a new report using SAP Business Objects, but this picked up many transactions with non-VCSE suppliers. It is likely the council will need to produce this disclosure manually, using information from any services that issue grants to VCSE organisations.	The Executive Leadership Team will determine the best method for producing an annual grants to voluntary, community and social enterprise organisations disclosure that incorporates the following information required under the Transparency Code: •date the grant was awarded •time period for which the grant has been given •local authority department which awarded the grant •beneficiary •beneficiary's registration number (company or charity registration number) •summary of the purpose of the grant, and •amount	2	30/09/2026	On Time	Yes	31/03/2026	February 2026 (Director of Governance): A Protocol has been drafted which will see this action completed by the end of September. Please can the deadline be put back to end of September and please can the action be assigned to Finance Manager. February 2026 (SWAP Update) Timescale extension approved by ELT.

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Local Government Transparency Code	6246	The local authority land disclosure does not meet all Transparency Code requirements. While the council publishes details of its land and building assets, it is dated November 2023. The Transparency Code requires this data to be published annually. We identified the following issues with the disclosure: •Some social housing assets appear to be included. As per the Code, social housing assets should not be included in this disclosure. •103 assets do not have a Unique Property Reference Number. •52 assets do not have Ordnance Survey reference numbers. •The disclosure does not include details of occupancy for freehold and leasehold assets.	The Director of Place will determine who is responsible for maintaining this disclosure. That officer will then update the disclosure to meet all Transparency Code requirements.	2	31/03/2026	On Time	No	31/03/2026	February 2026 (Assistant Director Place Assets and Leisure): Loss of data analyst in early 2025 and loss of majority of Property Records capacity again in early 2025 has meant this 2023 data has not been updated. It links directly with Uniform data and therefore extraction onto website requires Data Analyst support. Underlying data within Uniform has been cleansed since 2023. Notwithstanding, responding to specifics: Housing Assets - in 2023 these were either Housing staff offices and therefore requiring inclusion on IPF, therefore also Uniform, hence displayed. Other site is a shared ownership site therefore again correct to be included UPRN's - Those missing relate to larger plots of land therefore correct that they are included - no specific UPRN OS - Those missing are mostly infrastructure assets. Engineers would need to include OS refs as Assets do not have specific locations. In general, the issue here, is that data comes from Uniform, and the data on Uniform is prescribed by IPF to ensure records match (earlier audit recommendation). Issue cannot be addressed without support of a Data Analyst - previous recommendation by ELT to provide a Data Analyst to support this work but currently un-resourced.
Local Government Transparency Code	6250	The social housing assets disclosure does not meet all Transparency Code requirements. While the council website includes a link to the social housing assets disclosure, the website indicates the valuations are from 2015. An FAQ for the Transparency Code states that local housing authorities are required to carry out a full revaluation of their stock every 5 years. This indicates the disclosure is outdated. The disclosure itself does not clearly explain when the valuation took place, which is not transparent. We were advised an updated disclosure may be included in the annual accounts. We reviewed the latest available accounts (2023/24) and could not see any disclosure meeting the format requirements set out in the Transparency Code. The disclosure does not include the following information required by the Code: •an explanation of the difference between the tenanted sale value of dwellings within the Housing Revenue Account and their market sale value, and assurance that the publication of this information is not intended to suggest that tenancies should end to realise the market value of properties.	The Director of Housing and Health will determine who is responsible for maintaining this disclosure. That officer will then update the disclosure to meet all Transparency Code requirements.	2	30/09/2026	On Time	Yes	31/07/2025	20/02/2026 (SWAP Update): Director of Governance has provided a copy of the new Transparency Protocol which specifies the responsible officer for each data set. This is being taken to Information Governance Board and it is expected all responsible officers will be given until 30 September 2026 to update their data. The new responsible officer for this action would be the Finance Manager. February 2026 (SWAP Update) Timescale extension approved by ELT.
Performance Management	2907	The Performance Indicator report is missing some indicators for key priorities at the council. The Performance Indicator report is missing some indicators for key priorities at the council as these examples show: The provision of council homes is a significant objective for the council under the "Better Homes and Communities for all" objective, and a service that needs to be closely monitored due to the risks around service failure. Although performance indicators have been set and a quarterly report provided to the Housing Review Board, none of the indicators are contained within the Corporate Performance Indicator report. One of the objectives under the "A Greener East Devon" priority is for East Devon is to become carbon neutral by 2040. However, monitoring against this target is not included in the corporate performance indicator report.	The addition of new and revised performance indicators will form part of the work we are doing with the Chair of Scrutiny and the Financial Sustainability Model.	2	31/12/2026	On Time	Yes	31/03/2024	February 2026 (Assistant Director People & Performance) A new Performance Manager started in January. Significant progress has been made since starting which includes progress in relation to the new performance system, InPhase and a Performance framework. Work is ongoing, with a phased approach now being taken. The phased approach is starting with Governance , reviewing existing measures of performance, working with the new Performance Manager to ensure these are right and appropriate prior to the data being put in to the new system. System build is ongoing while this process takes place and should be complete by the end of the financial year. With testing and changes needed as we go through implementation. The new performance framework and system will ensure robust management and oversight on performance across the council. Although the system will begin to be implemented during the start of the new financial year, full implementation will be ongoing and may take until the end of 2026 to be fully implemented. In the meantime, performance reporting will continue outside of the new system where needed. New timescale 31/12/2026.

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Performance Management	2836	Action is not adequately documented where performance has not met the required standard The Performance Indicators report for 2022/23 Q3 and Q4 reports were reviewed, and we found the following: •Only one indicator out of nine in the performance indicator report included a SMART objective to explain the action that will be taken to meet the target. •Three performance indicators did not provide an adequate explanation as to why the target was not being met. We also reviewed the service objective report for 2022/23 Q3 and Q4 and found the following: •Eight out of 13 objectives explained the reason why there was a delay in completion and what was being done to meet the objective but there was no timescale for when it would be completed. •Two objectives did not have a clear plan on how they were going to meet the target. Explaining why performance is not meeting the targets set or objectives agreed is a key priority for Performance Management. It is therefore important that when the new reports are designed that this area is given sufficient focus. We also suggest reporting requirements are included in the new guidance that we recommended in Finding 1. Training should also be provided where required.	We will ensure that the new guidance being developed includes the criteria for explaining why performance is not meeting the targets set. This will include details on how to set SMART objectives. Training will also be offered where required.	2	31/12/2026	On Time	Yes	31/03/2024	February 2026 (Assistant Director People & Performance) A new Performance Manager started in January. Significant progress has been made since starting which includes progress in relation to the new performance system, InPhase and a Performance framework. Work is ongoing, with a phased approach now being taken. The phased approach is starting with Governance , reviewing existing measures of performance, working with the new Performance Manager to ensure these are right and appropriate prior to the data being put in to the new system. System build is ongoing while this process takes place and should be complete by the end of the financial year. With testing and changes needed as we go through implementation. The new performance framework and system will ensure robust management and oversight on performance across the council. Although the system will begin to be implemented during the start of the new financial year, full implementation will be ongoing and may take until the end of 2026 to be fully implemented. In the meantime, performance reporting will continue outside of the new system where needed. New timescale 31/12/2026.
Performance Management	2838	Supporting information provided with Performance Indicator Reports could be improved to aid understanding. The Performance Indicators report is produced from SPAR.net on a quarterly basis and taken to SLT, before being presented at the Scrutiny Committee. The report contains 60 indicators, and each is linked to one of the Council priorities. We identified the following issues in relation to the Performance Indicators report: 1.A narrative was only provided for those indicators that had not met their target and no other explanation. The majority of other Councils reviewed had a narrative for each target. 2.Indicators relating to the same service were not always grouped together. For example, the temporary accommodation net costs were not next to the number of households living in temporary accommodation on the report. 3.Improvement arrows are used to indicate whether the performance has improved or worsened compared to the same period in previous year. However, they were difficult to interpret and in some cases were incorrectly recorded. Other councils use graphs to report on trends. 4.The report does not include any internal or external benchmarking. Cotswold District Council use reports from LG Inform which compares their performance against other councils within Gloucestershire. 5.Forecast data was not included. 6.Standalone figures such as amount of ticket sales and attendance figures for Manor Pavilion have little value unless compared with the total number of sales possible.	The Chair of the Scrutiny has asked for a review of the performance indicators, and we have our first meeting scheduled for early September. We will consider the points you have raised during these discussions and include them, where possible in our revised reports.	2	31/12/2026	On Time	Yes	31/03/2024	February 2026 (Assistant Director People & Performance) A new Performance Manager started in January. Significant progress has been made since starting which includes progress in relation to the new performance system, InPhase and a Performance framework. Work is ongoing, with a phased approach now being taken. The phased approach is starting with Governance , reviewing existing measures of performance, working with the new Performance Manager to ensure these are right and appropriate prior to the data being put in to the new system. System build is ongoing while this process takes place and should be complete by the end of the financial year. With testing and changes needed as we go through implementation. The new performance framework and system will ensure robust management and oversight on performance across the council. Although the system will begin to be implemented during the start of the new financial year, full implementation will be ongoing and may take until the end of 2026 to be fully implemented. In the meantime, performance reporting will continue outside of the new system where needed. New timescale 31/12/2026.
Performance Management	2917	There has historically been little challenge to the quarterly performance indicator reports presented to SLT. The quarterly performance indicator reports are presented to Senior Leadership Team before being presented at the Scrutiny Committee. Our review of available evidence concluded that there has historically been a lack of engagement with the quarterly performance indicator reports presented to SLT. We noted there was more discussion about the quality of the reports and the indicators when the 2022/23 quarter 4 report was presented in June 2023, but there was no challenge on any of the areas of concern.	To ensure more proactive monitoring of quarterly performance reports and utilise the AD peer review approach as a vehicle.	2	31/12/2026	On Time	Yes	31/12/2023	February 2026 (Assistant Director People & Performance) A new Performance Manager started in January. Significant progress has been made since starting which includes progress in relation to the new performance system, InPhase and a Performance framework. Work is ongoing, with a phased approach now being taken. The phased approach is starting with Governance , reviewing existing measures of performance, working with the new Performance Manager to ensure these are right and appropriate prior to the data being put in to the new system. System build is ongoing while this process takes place and should be complete by the end of the financial year. With testing and changes needed as we go through implementation. The new performance framework and system will ensure robust management and oversight on performance across the council. Although the system will begin to be implemented during the start of the new financial year, full implementation will be ongoing and may take until the end of 2026 to be fully implemented. In the meantime, performance reporting will continue outside of the new system where needed. New timescale 31/12/2026.

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Procurement Cards	4944	Access to transactional data Access to transactional data We were provided with monthly summary sheets completed by staff during the review. We understand that PDF statements are also available from the bank. There is currently no facility to obtain transactional data in a more concise way, which would enable the Council to perform in depth data analytics to spot trends and identify usage habits. This would also be a failsafe for spotting unused/ dormant cards and for identifying spend areas where use of a contract may be a more practical solution.	The move to a new Lloyds feature will allow for data to be downloaded in Excel format. Following this, we will complete regular data analytics to identify spend trends and user habits.	3	31/03/2026	On Time	Yes	30/06/2025	19/02/2026 - Director of Finance: The implementation of the Income & Management System has pushed back the roll out to the new Lloyds platform. This may need to slip a couple months.
Supplier Resilience	6748	Minimum requirements for supplier checks are not clearly reflected in guidance documents. The Procurement Strategy identifies a priority for the council to monitor supplier resilience and business continuity, and the Contract Standing Orders (CSOs) include a requirement for officers to check the technical ability, capacity and financial standing of suppliers. However, below this, there is no standalone policy or substantive guidance covering pre- and post-procurement checks, or how they should be done. The Procurement Portal identifies some checks officers can consider completing but does not clearly articulate that there are minimum requirements in the CSOs.	The council will establish clear guidance which defines what the minimum standards for due diligence checks are and when they apply. This guidance will need to take account of the other issues raised in this action plan. The council will ensure this is reflected on the Procurement Portal and in relevant templates.	2	31/03/2026	On Time	Yes	31/12/2025	23/02/2026 (SWAP Update): Action confirmed as not started - this action will be completed once the Procurement Manager is in post. Recruitment process ongoing so timescale extended in line with other actions the Director is responsible for.
Supplier Resilience	6061	The council does not have a clear approach for assessing contract criticality. There is no evidence that the council uses criticality assessments to ensure that checks conducted on suppliers during and after procurement are proportionate. The Contract Standing Orders (CSOs) state that officers must consider risk implications while entering into or reviewing existing contracts. This includes a requirement to complete a contract risk register for any contract with a value above £100k. We could not find any templates titled "contract risk register" on the Procurement Portal. There is a "risks & opportunities register" template, but the Portal indicates this is an optional template. Adopting a clearer framework would help officers to ensure their due diligence is proportionate to the contract's importance.	The council will introduce a requirement for officers to assess and document contract criticality as part of the procurement process. The council will introduce a new contract risk register template.	2	31/03/2026	On Time	No	31/03/2026	23/02/2026 (SWAP Update): Action confirmed as not started - this action will be completed once the Procurement Manager is in post. Recruitment process ongoing
Supplier Resilience	6444	Current guidance, templates and terms and conditions do not consistently require suppliers to have and share business continuity plans (BCPs). Internal BCPs do not always refer to key contracts or set out how the council would respond to supplier failure. We found that current guidance and templates do not refer to the need for suppliers to have BCPs or for council officers to check BCPs are in place. The council's standard terms and conditions, published on the council website, also do not refer to BCPs. We did not find any evidence that BCPs were reviewed during procurement for the four contracts we reviewed, though one supplier provided an outline document. Three of the contracts do not clearly require the supplier to maintain a BCP, and none of the contracts require the supplier to test their BCP. Two suppliers have provided BC policies to the council, but not full BCPs. There is evidence the council started developing a joint BCP with one of these suppliers, but that BCP is now outdated. For the other supplier, officers provided examples of how they have worked through continuity events with the supplier, despite a full BCP not being in place. We reviewed the BCPs for services using these suppliers. Two of the BCPs did not directly refer to the supplier or fully set out how they would respond to an unexpected failure, though one service was able to explain what they would do.	The council will consider adding clauses to the standard terms and conditions that require suppliers to maintain, test and provide copies of business continuity plans at the council's request. Procurement guidance and templates will be updated to include reference to checks on business continuity plans during due diligence and after the contract commences. Service BCPs will include details of all key suppliers and set out how services could respond if a supplier were to fail unexpectedly.	2	31/03/2026	On Time	No	31/03/2026	23/02/2026 (SWAP Update): Action confirmed as not started - this action will be completed once the Procurement Manager is in post. Recruitment process ongoing
Temporary Accommodation	6226	Procurement process not carried out and contracts not in place for high value suppliers of accommodation. Currently, on an annual basis, a high value purchase order (PO) is raised in advance for an expected annual spend with two private sector landlords, against which invoices and POs are raised during the year. No contracts are in place for these properties, nor has there been any procurement process to ensure value for money.	EDDC has made a strategic decision to reduce its use of private sector accommodation. The Assistant Director Statutory Housing will engage with the council's procurement lead and external procurement support to establish an arrangement that satisfies both council regulations and the new Procurement Act.	2	30/04/2026	On Time	Yes	31/05/2025	February 2026 (Assistant Director Statutory Housing): This has been discussed with the Directors of Housing and Governance. A general exemption is going to be added to the Contract Standing Orders for temporary accommodation procurements, which will be subject to the process in the temporary accommodation policy. The council will ensure we use our own property wherever possible. This should be in place by the end of April.

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Temporary Accommodation	6215	A system limitation leads to tenants not contributing to the cost of temporary accommodation in non-EDDC properties The current Housing system (OneHousing) does not have the functionality to set up an individual rent account for temporary accommodation tenants in private sector properties. This means that any difference between rents paid out to landlords and housing benefits received is not recouped from the tenant, resulting in a greater net cost to EDDC. The Temporary Accommodation team has raised a system development request to add this functionality to the system.	The Housing Solutions Manager confirmed that the project request for a new module that will enable charging and collection of service user contributions has been upgraded to medium priority, with the aim being to have this in place by the beginning of 2026/27.	3	01/04/2026	On Time	No	01/04/2026	11.02.2026 (Housing Solutions Manager): Ongoing project involving the Housing Systems team and the Housing Options team, aiming to get a decision in for 01.04.2026 25.02.2026 (AD Statutory Housing) Meeting held yesterday to prioritise housing systems work. Establishing what other Districts are using to manage TA rent account so that we can try and align with them if they are using Jigsaw. Cost information also being sought.