

Audit and Governance Committee

Tuesday 1 April 2025

PRESENT:

Councillor Allen, in the Chair.

Councillor Finn, Vice Chair.

Councillors Cuddihee, P.Nicholson, Raynsford and Stevens.

Independent Member Annette Benny.

Also in attendance: Rosie Brookshaw (Democratic Advisor), Liz Bryant (Service Director for Legal), Peter Burgoyne (Senior Counter Fraud Officer, Devon Audit Partnership), Hannah Chandler-Whiting (Democratic Advisor) (via Microsoft Teams), John Finch (Information Governance Manager) (via Microsoft Teams), Ross Jago (Head of Devolution and LGR Office), David Johnson (Manager, Audit, Grant Thornton) (via Microsoft Teams), Tony Rose (Head of Devon Assurance Partnership, Devon Audit Partnership), Ian Trisk-Grove (Service Director for Finance) and Ollie Woodhams (Head of Finance).

The meeting started at 2.00 pm and finished at 2.56 pm.

Note: At a future meeting, the committee will consider the accuracy of these draft minutes, so they may be subject to change. Please check the minutes of that meeting to confirm whether these minutes have been amended.

97. **Declarations of Interest**

No declarations of interest were made.

98. **Minutes**

The Committee agreed the minutes of the meeting held on 11 March 2025 as an accurate record, subject to the following change to the recommendation made in Minute 94:

- a) To note the current draft revised Civic Protocol handbook. Officers would discuss the points highlighted by Committee with the Chair of the Lord Mayor Selection and Advisory Committee and provide an updated report at a future meeting of Committee.

99. **Chair's Urgent Business**

There were no items of Chair's urgent business.

100. **Audit Progress Report and Sector Updates**

David Johnson (Manager, Audit, Grant Thornton) introduced the report and highlighted:

- a) The audit team remained the same for the next year;

- b) 2024/25 statement planning had begun;
- c) Audit Plan for 2024/25 to be issued by 30 April 2025, so it would be presented to the Committee at the first meeting of the 2025/26 municipal year;
- d) Grant Thornton would report on 2024/25 to the Audit and Governance Committee by December 2025.

In response to questions, supported by Ollie Woodhams (Head of Finance) and Ian Trisk-Grove (Service Director for Finance), it was further explained:

- e) A response to a question on the figures for SEND (Special Education Needs and Disabilities) deficits from the statutory overrides, and how they would be accounted for on Council budget sheets would be provided to Committee Members;
- f) The number of Council's that needed exceptional financial support had increased year on year and contributed to the need for local government reorganisation;
- g) The financial resilience index was publically available and was used by Grant Thornton in value for money assessments;
- h) The CIPFA (Chartered Institute of Public Finance and Accountancy) external assurance review link would be shared with Committee members;
- i) The letter with regards to the pension transaction would be shared with Committee members when it was available.

101. **Anti-Fraud, Bribery and Corruption Policy 2025**

Tony Rose (Head of Devon Assurance Partnership, Devon Audit Partnership) introduced the report and highlighted:

- a) Kenneth Johnson had left Devon Audit Partnership and had been a great asset and would be missed;
- b) The principles of the policy remained the same;
- c) The Economic Crime and Corporate Transparency Action 2023, which would be in effect from 01 September 2025, had been added to the policy.

In response to questions, supported by Ian Trisk-Grove (Service Director for Finance) and Liz Bryant (Service Director for Legal), the following was discussed:

- d) There was an employee declaration threshold of £25 for gifts and hospitality;
- e) Changes to the wording of the code of conduct relating to employee declarations would be considered;
- f) The code of conduct link in the report would be reviewed;

- g) The code of conduct would be reviewed and the threshold of £25 for gifts and hospitality would be added.

The Committee agreed to note and agree the changes to the Anti-Bribery and Corruption Policy.

102. **Data Quality Strategy**

John Finch (Information Governance Manager) introduced the report and highlighted;

- a) The strategy emphasised the importance of data quality and responsibility of it;
- b) A role had been created to assess all data held across the Council to identify what was held, who was responsible in order to identify which areas required data quality to be improved.

Supported by Ross Jago (Head of Devolution and LGR Office), in response to questions it was further discussed;

- c) The use of the word 'manipulation' would be reconsidered within the strategy to make the intention more clear, as it could be misconstrued;
- d) Forecast could be used instead of estimated data within the strategy;
- e) The phrase 'wherever possible' referred to third party external contracts and 'wherever appropriate' would be considered instead;
- f) There were robust systems across the Council for managing data but they could be isolated from each other in some cases, so this would need to be reviewed;
- g) There were management processes in place to ensure regular reviews and updates to data;
- h) A response on whether GDPR had proved problematic, if and how qualitative and quantitative data streams had been separated, and what was being done to prevent bias being induced into data streams would be provided to Committee Members;
- i) The aim of the strategy was to gain accurate information to help direct resources to improve people's health across the city.

The Committee agreed to note the Data Quality Strategy and assurance that work was progressing to improve data quality across the Council, in line with the strategy.

103. **Committee Assessment Review**

Ross Jago (Head of Devolution and LGR Office) introduced the report and highlighted:

- a) The results of the Committee self-assessment was used to inform training and development, and in the Audit and Governance Chair's Update Report;
- b) Areas for minor improvement had been identified: that Council Leadership understood the role of the Audit and Governance Committee, refining approach to risk management, and

that agendas were focused on core functions;

- c) CIPFA guidance recommended the Committee met privately with auditors, which hadn't happened, but could be considered for the future;
- d) The questionnaire would be recirculated;
- e) The error on Page 18 of the supplement pack which gave a rating of 5 on a scale of 0-4 would be corrected.

During discussion the following point was made:

- f) The questionnaire should continue to be 'live' to allow continual self-assessment.

The Committee agreed to:

1. Note the findings of the self-assessment exercise;
2. Confirm that full compliance has been recognised in relation to each of the areas subject to scrutiny.

104. **Tracking Decisions**

The reports provided to the Committee on Adult Social Care Debt Management would be recirculated to Committee members.

105. **Work Programme**

The Committee agreed to do a task and finish on constitution under the name of the "constitutional review group" specifically to review the way in which a Lord Mayor is selected which would report back to the Committee in 2025/26.