

TORRIDGE DISTRICT COUNCILAUDIT & GOVERNANCE MEETINGCaddsdow Business Support Centre - Caddsdow Bideford EX39 3BETuesday, 23 September 2025 - 2.00 pm

PRESENT	Councillor P Hackett (Chair)	
	Councillor J Gubb (Vice-Chair)	
	Councillors S Andrews, P Hames and K O'Rourke	
ALSO PRESENT	S Dorey	- Head of Legal & Governance (& Monitoring Officer)
	P Hudson	- Finance Manager (S151 Officer)
	A Fay	- Service Improvement Officer
	L Glover	- Corporate Services Officer
	S May	- Corporate Services Officer
	D Roberts	- Assurance Manager at Devon Assurance Partnership
	J McCormick	- Deputy Head of Devon Assurance Partnership
	C Martin	- Audit Director at Bishop Fleming

221. APOLOGIES FOR ABSENCE

The Chair welcomed Members and invited everyone to introduce themselves.

Apologies for absence were received from Councillor D Brenton and M Poppy.

222. MINUTES

The minutes of the meeting held on the 15th July 2025 were presented.

It was proposed by Councillor P Hackett, seconded by Councillor J Gubb and –

Resolved:

That the minutes be confirmed as a correct record and signed by the Chair.

(Vote: For - Unanimous)

223. ACTION LIST

Members discussed and updated the Action List.

224. DECLARATION OF INTERESTS

There were no declarations of interest.

225. AGREEMENT OF AGENDA ITEMS PART I AND II

There was one Part II item on the agenda.

It was proposed by Councillor P Hackett, seconded by Councillor S Andrews and –

Resolved:

That the agenda, as circulated, be agreed.

(Vote: For – Unanimous).

226. URGENT MATTERS BROUGHT FORWARD WITH THE PERMISSION OF THE CHAIR

There were no urgent matters brought forward.

227. INTERNAL AUDIT UPDATE REPORT

Jo McCormick (Deputy Head of Devon Assurance Partnership) and Darren Roberts (Assurance Manager) presented the report, the purpose of which was to provide a summary of the performance against the Internal Audit plan for the 2025/26 financial year to date, highlighting the key areas of work undertaken and summarising the main findings and recommendations aimed at improving controls.

Members were informed that this was the first update report brought to the Committee following the approval of the plan in March, and that another report will be brought to the Committee in January.

Jo McCormick explained that an overall opinion statement will be provided in the end of year report, around July 2026. Members were informed that assurance maps are created for all work undertaken, which will be included in this report.

Members were directed to Page 5 of the report, outlining the Summary Assurance Opinions which highlights items that will be covered in the 2025/26 audit plan. The Committee noted that the Food Safety and Governance reports are nearing completion. Work on Corporate Health and Safety has commenced, which will be followed by work on Information Governance.

Darren Roberts explained that there may be two separate reviews of core systems.

The Committee were informed of changes to the workings of the audit plan, by focusing on individual risks that Service Managers are concerned about and tightening scope. This will lead to improved and succinct reports.

Darren Roberts thanked the Finance Team for their work and support.

A discussion occurred. Members raised concerns over cyber security, and Darren Roberts explained that there is a four level process within CAF Objective A which will assess cyber security. Members were informed that, as of next year, Devon Assurance Partnership are hoping to reevaluate the way that cyber is assessed across all authorities in Devon.

Overall, Members noted the update report.

228. FINAL ACCOUNTS

The Finance Manager (S151 Officer) presented the item, the purpose of which was for Members to note the draft Final Accounts.

Members noted that the accounts are being audited by Bishop Fleming, with the aim for them to be signed off at the next Committee meeting.

229. AUDIT COMPLETION REPORT

Charlie Martin (Audit Director) at Bishop Fleming presented the report, the purpose of which was for Members to note the audit conclusions and key findings in the audit completion report.

Charlie Martin explained that the audit completion report outlines the work conducted, and thanks were expressed to the Finance Team for their continued support.

The Committee were informed that the audits have progressed well and minor issues have been resolved since the report was written. Members were notified that the Pension Fund Assurance is ongoing, and that contact has been made with Grant Thornton, with an aim of signing off the accounts later in the year.

Charlie Martin summarised that work has proceeded well and no significant issues or adjustments have arisen. Members noted that some areas of work still need finalising. The Committee were made aware that the representation letter attached in the report remains consistent to what was presented in the previous year.

The Committee thanked Charlie Martin for the report.

230. AUDITOR'S ANNUAL REPORT

Charlie Martin (Audit Director) at Bishop Fleming, presented the report, the purpose of which was for Members to note the audit conclusions and key findings highlighted in the annual report.

The Committee were made aware that the annual report will be publicly available.

Members were informed that Bishop Fleming have followed up on points from the previous year, as the report considered the arrangements that were in place up until the 31st March 2025.

A brief discussion occurred. Members referred to Page 66 of the agenda pack to view the cost of climate commitments. Charlie Martin explained that the Council does not identify climate commitments within budgets, but they are actively considered. Charlie Martin outlined that Bishop Fleming are satisfied with the management comments provided by the Council regarding climate commitments.

The Committee duly noted the report.

231. CORPORATE RISK - SUMMARISED

The Finance Manager (S151 Officer) presented the report, the purpose of which was to update Members on the eleven corporate risks identified by the Council.

The Committee were informed that the corporate risk register is regularly reviewed, and that no new risks have been added.

The Chair suggested that Members reserve questions until the detailed update was provided during the Part II session.

232. FORWARD PLAN

Briefly, Members discussed the Forward Plan.

233. EXCLUSION OF THE PUBLIC

It was proposed by Councillor P Hackett, seconded by Councillor J Gubb and –

Resolved:

That the meeting enter the Part II session.

(Vote: For – Unanimous).

234. PART II (CLOSED SESSION)

235. CORPORATE RISK - PART II

The Finance Manager (S151 Officer) presented the item, the purpose of which was to update Members on the detailed Corporate Risk Register.

A discussion occurred.

It was proposed by Councillor P Hackett, seconded by Councillor J Gubb and –

Resolved:

That the meeting exit the Part II session and close.

(Vote: For – Unanimous).

The meeting commenced at 2.00 pm and closed at 2.31 pm

Chair:

Date: