

## **REPORT TO AUDIT AND GOVERNANCE COMMITTEE**

Date of Meeting: 27 November 2025

Report of: Strategic Director Corporate Resources

Title: Limited Assurance Audit Reports

### **Is this a Key Decision?**

No

### **Is this an Executive or Council Function?**

Council

#### **1. What is the report about?**

- 1.1 This report presents the recommendations and actions plans in relation to recent limited assurance audits and progress being made.

#### **2. Recommendations:**

- 2.1 That the Audit and Governance Committee note the content of the audit report contained at Appendix 1 and the actions that will be taken in response to the recommendations.

#### **3. Reasons for the recommendation:**

- 3.1 To provide assurance to the Audit and Governance Committee that the council has plans to address audits with limited assurance and that progress is being made.

#### **4. What are the resource implications including non-financial resources?**

- 4.1 The Strategic Management Board has taken ownership of the recommendations contained in audits with limited assurances. Delivery of the agreed actions will result in resources implications, but this will be managed through Directorate work plans.

#### **5. Section 151 Officer Comments:**

- 5.1 Members should note the progress that has been made or actions agreed in relation to limited assurance audits. Progress will continue to be reported as the Council seeks to strengthen its Corporate Governance processes.

#### **6. What are the legal aspects?**

- 6.1 The Council has a duty under the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness. This is known as the Best Value duty. The duty requires the Council to make arrangements that ensure services are delivered in a cost-effective manner while

meeting the needs of the community. In discharging this overall responsibility, the council is responsible for putting in place proper arrangements for the governance of its affairs, facilitating the effective exercise of its functions, including arrangements for the management of risk. The Council has approved and adopted a Code of Corporate Governance, which is consistent with the principles of Delivering Good Governance in Local Government (CIPFA/Solace 2016).

## **7. Monitoring Officer's Comments:**

This report sets out the actions that will be taken in response to the recommendations of recent limited assurance audits. It is important that implementation of agreed action plans are closely monitored and reported back to Members to provide reassurance that improvements are being made.

## **8. Report Details:**

### **8.1 Limited Assurance Definition**

SWAP's definition of limited audit assurance is where the review identified significant gaps, weaknesses or instances of non-compliance. The system of governance, risk management and control require improvement to effectively manage risks to the achievement of objectives in the area audited.

8.2 Since the last progress report was presented to this Committee in September 2025, SWAP have finalised a further audit with limited assurance, as follows:

- Community Safety and Antisocial Behaviour

8.3 Management have agreed an action plan for each of the findings of the audit, please refer to Appendix 1.

8.4 With regards to progress in relation to limited assurance audits reported to this committee previously, the agreed action plans will be monitored by SWAP and progress reported to management and to this committee as part of their regular update reports.

### **8.5 Community Safety and Antisocial Behaviour**

8.6 This particular audit was undertaken as one of the key priorities of the City Council's 2025-2028 Corporate Plan, under 'People', to address anti-social behaviour through the Exeter Community Safety Partnership. It was also to give assurance after a restructuring of the Senior Management team, with the Community Safety Partnership and the Community Safety Team moving from Environmental Health to City Centre & Net Zero. This audit did not cover ASB work overseen by Environmental Health, such as neighbourly disputes. The audit objective was: *"To provide assurance that the council is addressing community safety, antisocial behaviour and is operating within its statutory powers."*

8.7 Regular catch ups were held between the Head of Service City Centre & Net Zero and with SWAP to discuss findings. SWAP conducted a survey with the Community Safety Team to understand their role, responsibilities as well as the processes and enforcement actions they can take in response to antisocial behaviour in the City Centre.

8.8 As part of SWAP's investigations, they identified a number of areas of good practice and some areas for improvement around process and policy. Actions have been programmed in across the City Centre & Net Zero service, with some actions already completed (action 6, 7 and 9).

8.9 Actions related to the Community Safety Partnership will be implemented as part of a wider review of the priorities and Operational Sub Working Groups of the Partnership, due to be completed January 2026.

## **9. How does the decision contribute to the Council's Corporate Plan?**

9.1 Remediation of audits with limited assurance contributes to the Council's purposes of a 'Well Run Council'.

## **10. What risks are there and how can they be reduced?**

10.1 Audits with limited assurance indicate areas considered to present an organisation risk and potential significant impact. Management agrees action plans with the auditors to mitigate and reduce risks.

## **11. Equality Act 2010 (The Act)**

11.1 Under the Act's Public Sector Equalities Duty, decision makers are required to consider the need to:

- eliminate discrimination, harassment, victimisation and any other prohibited conduct;
- advance equality by encouraging participation, removing disadvantage, taking account of disabilities and meeting people's needs; and
- foster good relations between people by tackling prejudice and promoting understanding.

11.2 In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

11.3 In making decisions the authority must take into account the potential impact of that decision in relation to age, disability, race/ethnicity (includes Gypsies and Travellers), sex and gender, gender identity, religion and belief, sexual orientation, pregnant women and new and breastfeeding mothers, marriage and civil partnership status in coming to a decision.

11.4 In recommending this proposal no potential impact has been identified on people with protected characteristics as determined by the Act because: because

11.4.1 The report is for information only.

## **12. Carbon Footprint (Environmental) Implications:**

12.1 No direct carbon/environmental impacts arising from the recommendations.

**13. Are there any other options?**

Not applicable

**Strategic Director Corporate Resources**

**Local Government (Access to Information) Act 1972 (as amended)**

Background papers used in compiling this report:

None

Contact for enquiries:

Democratic Services (Committees)

Room 2.3

(01392) 265275