

REPORT TO AUDIT AND GOVERNANCE COMMITTEE

Date of Meeting: 26 March 2026

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:

7.1 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 November 2025, SWAP have finalised a further audit with limited assurance, as follows:

- Emergency Planning

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 Emergency Planning

8.6 The Council collaborates with the other district Councils and Devon County Council through the Devon Emergency Planning Partnership (DEPP). This collaboration helps to ensure collaboration across emergency planning allowing for a common set of plans, training and the ability to share expertise across local authority boundaries. The importance of this partnership approach was invaluable during the multiple major incidents declared in the first two months of 2026, in particular when two unexploded ordinances were found in Exmouth and Plymouth within an hour of each other.

As an integral part of the review of the Operations Directorate, the Strategic Director of Operations, commissioned SWAP to undertake an audit to provide assurance check on Emergency Planning following the Senior Management restructure.

The audit identified several areas of good practice; however, it also highlighted areas for consideration, most of which were areas being worked upon as part of the DEPP collaboration. In response, the following actions are being progressed:

- **Response and Recovery Plan Reviews:** A comprehensive review was underway by partnership when the audit was being conducted. That is resulting in training being planned for the Recovery plan in May 2026
- **Emergency Evacuation Plan testing:** Discussions are taking place with other partners to test the revised plan. Due to commitment of key partners, this may not be able to take place until early 2027.
- **Training:** A training programme that commenced prior to the audit is continuing. The Senior Management Team have received Strategic Command Training and Heads of Service have received Tactical Command Training. In addition, training has also been undertaken by identified staff in coastal pollution, avian flu and scientific and technological advice. Training has been scheduled for May 2019 on Recovery to coincide with the revised Recovery Plan, with other training currently being planned for the latter part of 2026 and early 2027.
- **Incident Training and Debriefs:** As there have been several Major Incidents across Devon and Cornwall over recent months, the opportunity has been used to ensure that key officers are familiar with the Local Resilience Forum structure, meeting format and databases. This has also enabled familiarisation with the Response Plan and enabled several debriefing sessions on incidents to be held internally.

These actions aim to ensure robust governance and continued confidence in the integrity of the Council's Emergency Planning capabilities.

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

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