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17 March 2026

AUDIT COMMITTEE

A meeting of the **Audit Committee** will be held on **Wednesday, 25th March, 2026** in the **Council Chamber, Forde House, Brunel Road, Newton Abbot, TQ12 4XX** at **10.00 am**

PHIL SHEARS
Managing Director

Membership:

Councillors Morgan (Chair), Jackman, Purser, Ryan, Steemson (Vice-Chair), Vacancy, Swain and Smith

Please Note: Filming is permitted during Committee meeting with the exception where there are confidential or exempt items, which may need to be considered in the absence of the press and public. By entering the Council Chamber you are consenting to being filmed.

A G E N D A

Part I

1. **Apologies for Absence**
2. **Minutes of the previous meeting** (Pages 3 - 4)
To approve and sign the minutes of the meeting held on 9 February 2026.
3. **Declarations of Interest.**
4. **Public Questions (If any)**
5. **Members Questions (if any)**
Members of the Council may ask questions of the Chairman subject to procedural rules.

The deadline for questions is no later than three clear working days before the meeting.

6. **External Audit Sector Update March 2026** (Pages 5 - 18)
7. **Strategic & Corporate Risk Report** (Pages 19 - 52)
8. **Internal Audit Update Report**
Report to follow
9. **Financial Instructions Waivers and Exemptions** (Pages 53 - 60)
10. **Audit Committee Annual Report**
Report to follow
11. **Local Government (Access to Information) Act 1985 - Exclusion of Press and Public**

RECOMMENDED that, under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting during consideration of the following item on the grounds that it involve the likely disclosure of exempt information as defined in Paragraph 7 of Part 1 of Schedule 12A of the Act.

Part II: Items suggested for discussion with the press and public excluded

12. **Fraud Risk Assessment Review** (Pages 61 - 78)

If you would like this information in another format, please telephone 01626 361101 or e-mail info@teignbridge.gov.uk

AUDIT COMMITTEE**9 FEBRUARY 2026**Present:

Councillors Morgan (Chair), Jackman, Purser, Ryan, Smith, Steemson (Vice-Chair) and Swain
Paul Dodd in Attendance

Members in Attendance:

Councillors Nuttall and Parrott

Officers in Attendance:

Sue Heath, Audit Manager
Gordon Bryant, Head of Financial Services and Audit
Christopher Morgan, Assistant Democratic Services Officer
Petra Caisley, Finance Systems and Transaction Manager
Charlie Fisher, Democratic Services Manager
Beth Bowers, Grant Thornton Representative and External Auditor

60. MINUTES OF THE PREVIOUS MEETING

It was proposed by Cllr Morgan, seconded by Cllr Jackman, and

RESOLVED

That the minutes of the previous meeting be agreed as a correct record and signed by the Chair.

61. DECLARATIONS OF INTEREST.

None.

62. PUBLIC QUESTIONS (IF ANY)

None.

63. MEMBERS QUESTIONS (IF ANY)

None.

64. EXTERNAL AUDIT FINDINGS REPORT

The Grant Thornton Representative introduced the item to the Committee.

The Committee considered the External Audit Findings Report. In response to a question on the complex language used, it was noted that the jargon was used across all Grant Thornton reports.

The Committee noted the report.

65. EXTERNAL AUDIT OPINION

The Grant Thornton Representative introduced the item to the Committee.

In response to a question on the statutory recommendations made to Full Council, the Grant Thornton Representative stated that the recommendations would be removed once they were satisfied with the results.

The Committee noted the item.

66. FINAL STATEMENT OF ACCOUNTS

The Head of Financial Services and Audit introduced the item to the Committee. It was noted that report still used the name Audit Scrutiny Committee however this was likely due to the name change not being finalised until Summer. The Committee also noted work undertaken on the draft Annual Governance Statement and had seen it previously. The Monitoring Officer had also commented on it. The Final Statement of Accounts included financial information on Strata as well as Teignbridge.

It was proposed by Cllr Morgan and seconded by Cllr Jackman that the Committee approves the final statement of accounts, updated Annual Governance Statement and letter of representation for 2024/25.

A vote was taken. The result was unanimously in favour.

RESOLVED

That the Committee approves the final statement of accounts, updated Annual Governance Statement and letter of representation for 2024/25.

The meeting commenced at 10.00 am and finished at 10.45 am.

CLLR SALLY MORGAN
Chairman



Teignbridge District Council

Sector updates

March 2026

Sector Updates

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Public Sector Finance Leaders' Barometer

Audit Committees can obtain new analysis of the issues public sector finance leaders most prioritise, and how it might affect their organisation, here:

[The Public Sector Finance Leaders Barometer | Grant Thornton](#)

Background:

Grant Thornton's 2026 Public Sector Finance Leader's Barometer draws on the views of 100 s151 officers across local government in England to identify the top three strategic priorities, operational pressures and in-demand skills for public sector finance this year.

84% of those interviewed were confident that their medium-term financial strategies will hold, but there was consensus that the biggest risks those strategies face are largely outside the s151 officer's control: Growth in demand for statutory services; unfunded policy changes; and failure to deliver change programmes.

These risks highlight the need for better demand modelling, earlier horizon scanning, and disciplined delivery of change programmes. However, workforce shortages, recruitment challenges, and increasing complexity, mean there's simply not enough capacity to deliver transformation at the required pace.



Interviews with 100 s151 officers identified for 2026:

The top three strategic priorities are:

- ❖ Digital transformation
- ❖ Talent attraction and retention
- ❖ Regulatory compliance

The top three top operational pressures are:

- ❖ Rising operating costs
- ❖ Complexity of regulation
- ❖ Workforce and skills shortages

The top three most in-demand skills are:

- ❖ Technical accounting
- ❖ Data analytics and business intelligence
- ❖ Change management

CIPFA Code changes to the accounting for non-investment assets

Changes introduced in the 2025/26 Code:

The 2025/26 CIPFA Code introduces substantial changes arising from the HM Treasury Thematic Review on Non-investment assets, and the requirement to keep the valuations of certain assets up to date:

- ❖ The introduction of a valuation expedient requiring valuations once every five years or on a five-year rolling basis, in each case supported by indexation in intervening years; and
- ❖ The Code requires the use of the best available indices and, where no index is available, a desktop valuation is undertaken in year three.

The following asset classes are affected by the change:

- ❖ Other land and buildings;
- ❖ Vehicles, plant, furniture and equipment (where carried at current value);
- ❖ Surplus assets; and
- ❖ Right of use assets measured at current value

Assets which are not in scope of the changes include council dwellings; vehicles; plant and equipment carried at depreciated historical cost as a proxy for current value; infrastructure; assets under construction; heritage assets; assets held for sale; intangible assets; and community assets carried at cost.

Why Indexation is important:

Indexation is a new requirement in the Code, intended to provide a reasonable estimate of how market values have changed, rather than an exact valuation. A range of indices are available, and authorities will need to exercise and be prepared to explain their judgements on which indices are the most appropriate to apply across their asset base. Authorities may apply indexation to 31st March 2025 carrying values, providing the assumption that existing carrying values are true and fair is valid. Where valuations are required, they must be undertaken at least once every five-years or when there are indicators of impairment.

Audit Committees can help by asking:

- ❖ Have we sought advice from an expert valuer on which indices are most appropriate for our various assets within scope of indexation?
- ❖ Have we documented our rationale regarding why we select/reject or deem there to be no indices?
- ❖ How has indexation been calculated/ applied in underlying records/ asset systems?
- ❖ Have we ensured that asset records distinguish between revaluation versus indexation, so that we have a clear record of when valuations are due and when valuations were last carried out?



Audit Readiness Training

Supporting high-quality 2025/26 accounts



As the local audit system moves from backlog recovery towards a renewed focus on timely, high-quality assurance, authorities are operating within a changing standards environment.

New statutory backstop deadlines and the introduction of Global Internal Audit Standards from April 2025 are increasing expectations around audit capability, consistency and documentation – at a time when workforce and skills pressures across local government finance and audit functions remain a recognised risk to audit quality.

In response, we've developed CPD-accredited online training to support audit teams in applying evolving standards in practice – strengthening technical confidence, improving audit documentation, and supporting more predictable and transparent audit delivery for Audit Committees.

What's included?

The Audit Readiness training is delivered through a 90-minute online training session built around seven learning modules;

- Foundations of Audit
- Planning for Audit Success
- Data and Documentation Management
- Complex areas of the audit
- Internal Controls & Risk Management
- Communication & Collaboration
- Hot Topics

Each module includes a knowledge test assessment, key takeaways and where applicable downloadable resources to support ongoing learning.

Key Benefits

Build lasting capability

Equip teams with the skills and confidence to manage audits effectively, now and in the future.

Share knowledge, not just answers

Designed to transfer expertise so teams understand the 'why' behind best practice.

Upskill your people

Helps every team member grow their technical understanding and strengthen collaboration.

Flexible learning that fits any schedule

Access training when it works for users, making it easy to build into existing workloads.

Improve outcomes and efficiency

Reduce audit queries, avoid delays, and strengthen relationships through proactive preparation.

Finance Settlement 2026/27 to 2028/29

Key information for Audit Committees to be aware of:

The Government published the final Local Government finance settlement for 2026/27 to 2028/29, valued at some £78 billion, on 9th February 2026. We note that:

- ❖ This was the first multi year settlement for a decade, helping to create certainty for financial planning.
- ❖ Councils will have up to 90% of their historic SEND-related deficit balances as at 31st March 2026 covered by a new grant.
- ❖ Some Councils impacted by historic funding cuts will receive targeted investment through a £440 million Recovery Grant uplift, aimed at increasing spend on street cleaning, pot-hole repair and services.
- ❖ There is an extra £272 million homelessness funding to invest in Homelessness, Rough Sleeping and Domestic Abuse Grant; an additional £50 million to help Councils implement the Renter's Rights Act; and an additional £39.6 billion for mayoral capacity.
- ❖ Seven councils have been granted permission for flexibility to raise council tax over the referendum limit.

[Key information table for local authorities: final local government finance settlement 2026 to 2027 - GOV.UK.](#)

There are important aspects to be aware of:

- ❖ Although all local councils with a SEND deficit will be eligible to receive the new grant funding, they will need to secure approval of a SEND local reform plan first.
- ❖ Residual SEND deficits accrued by 31st March 2026 will only be covered by statutory override until 31 March 2028. Similarly, any new deficits incurred in 2026/27 and 2027/28 are only covered by statutory override until that date.
- ❖ The new Indices of Multiple Deprivation, have brought changes in the distribution of funds between areas – some areas will gain, but others will lose.
- ❖ The government has still had to approve [Exceptional Financial Support](#) for 35 local authorities.

Audit Committees can help by asking: What does the finance settlement mean for their Council? How are we mitigating any losses? How are we planning for best value from gains?



Local Outcomes Framework

Audit Committees should seek to understand how their organisation is implementing reporting against new local government Outcomes:

The Government published a new Local Outcomes Framework on 9th February 2026, setting out 16 national priority outcomes that central government and local government will work together in partnership to deliver:

[Local Outcomes Framework: Priority outcomes and metrics - GOV.UK](#)



Using the Outcomes Framework will be a radical shift in the way that the performance of local government is assessed. We will see a shift from process-heavy form filling by Councils for central government, to a clearer focus on what Councils are actually achieving at local level.

Prominent sector commentators such as [Solace](#) and the [Local Government Association](#) have reacted very positively.

The Outcomes in turn are supported by metrics that will be populated from robust, well known national data sources such as the Office for National Statistics; Government Departments for areas such as Health and Social Care, Education, Transport, and Work and Pensions; the Ministry of Justice; and Sport England.

New local government Outcomes:

- ❖ Housing Supply
- ❖ Housing quality and safety
- ❖ Homelessness and rough sleeping
- ❖ Multiple disadvantage
- ❖ Best start in life
- ❖ Every child achieving and thriving
- ❖ Keeping children safe (children's social care)
- ❖ Health and wellbeing
- ❖ Adult social care – quality
- ❖ Adult social care – independence, choice and control
- ❖ Adult social care - neighbourhood health / integration
- ❖ Neighbourhoods
- ❖ Environment, circular economy and climate change
- ❖ Transport and local infrastructure
- ❖ Economic prosperity and regeneration – contextual outcome
- ❖ Child poverty

Audit Committees can help by asking how existing key performance indicator metrics will align with the new national metrics.

Local Government Reorganisation and Devolution Update

Latest Developments:

- ❖ **11th January 2026:** Consultation closed for four Devolution Priority Programme areas undergoing unitarisation. Decisions are expected in March 2026.
- ❖ **20th January 2026:** The English Devolution and Community Empowerment Bill moved to Committee stage.
- ❖ **5th February 2026:** New consultations were launched on local government reorganisation proposals for another 14 different areas across England. The consultations will run for seven weeks until Thursday 26th March 2026 and can be found here: [Local government reorganisation: Policy and programme updates - GOV.UK](#).
- ❖ **12th February 2026:** All areas in England without devolution can propose foundation strategic authority boundaries by 20th March 2026. [Written statements - Written questions, answers and statements - UK Parliament](#)

- ❖ **12th February 2026:** Proposals for nine new foundation strategic authorities were announced at the same time as announcing new spatial development strategies [Areas for producing spatial development strategies - GOV.UK](#)
- ❖ **16th February 2026:** The Government confirmed that the local elections due in England on 7th May 2026 will go ahead for 30 councils where delays had previously been announced.

The [Institute for Government \(IFG\)](#) suggested in December 2025 that the government may have fundamentally misunderstood the scale of the local government reorganisation task it set itself.

For those trying to deliver the task, two sets of material from Grant Thornton may be useful:

- ❖ **March 2025 - [Navigating the future: The dual challenge of local Government reorganisation and devolution | Grant Thornton](#)**
- ❖ **March 2025 - [Dual delivery - How can areas successfully reorganise local government and implement devolution at the same time?](#)**



The Crisis and Resilience Fund

Key information for Audit Committees:

- ❖ A new Crisis and Resilience Fund (CRF) will be introduced from 1st April 2026, replacing the Household Support Fund and providing a £1 billion annual government fund in England, until March 2029, to help low-income families if they suffer financial shock.
- ❖ **13** Culturally, there will be a big difference between the new CRF and its predecessor, the Housing Support Fund (HSF). The CRF emphasises lasting support and resilience (into the long-term), while the HSF focused on immediate crisis response.
- ❖ The new CRF will have three main aims: Effective crisis support; improving the citizen's own financial resilience (ability to withstand financial shock); and bolstering local support networks in communities.

Updated guidance was provided by the Government on 21st January 2026 [Crisis and Resilience Fund: Guidance for local authorities in England \(1 April 2026 to 31 March 2029\) - GOV.UK.](#)



Audit Committees should ask how well prepared their organisation is for the new approach.

Successful legacy planning for major events



Sector trend for Audit Committees to be aware of:

Just as UK and Ireland Ltd starts to ramp up work for the Euros 2028 to be based at nine different locations across our two countries, so Mayors and Local Government Leaders from the North of England delivered a [joint letter on 8th February 2026](#) (from the Great North to the government), calling for any future UK Olympic and Paralympic bid to be centred in the North of England. The letter highlighted the legacy benefits that can accrue for regions from major sporting events in terms of jobs, regeneration and transport links.

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Successful legacies don't happen on their own though. They take careful planning to achieve.

The [International Olympics Committee's Strategic Approach to Legacy](#) has in the past emphasised:

- ❖ Embedding communication legacy objectives from the very start of the Olympics bid process;
- ❖ Developing strong partnerships to deliver the legacy; and
- ❖ Setting up effective governance for legacy measurement.

For economic legacy, [World Economic Forum](#) data published in February 2026 highlights the importance of strong and realistic forecasting.

In the North of England, it is clear that the sense of partnerships is already strong.

As the Leaders of Westmorland and Furness Council, and Cllr Mark Fryer, leader of Cumberland Council, both said:

“It is unlikely that stood alone any city or county (in the North) could have realistic hopes of pulling off such a major coup. But the combined ambition and offer of the authorities across the North of England is a far stronger proposition.”

Local authorities throughout England oversee sporting and cultural events on many different levels. Wherever there is investment, Audit Committees can ask: Have we set and communicated goals?; Are we measuring impact?; and what governance is there over how we forecast and measure?

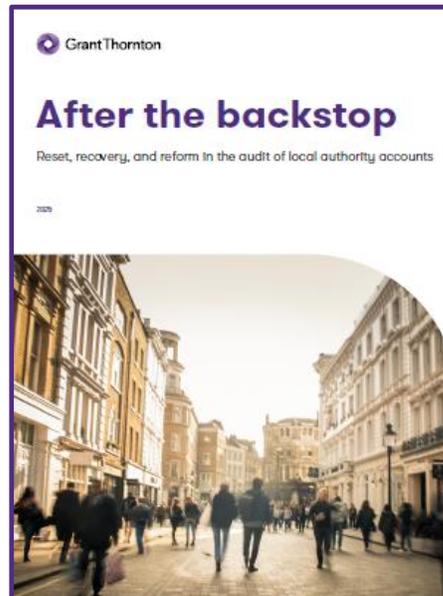
After the Backstop:

Reset, recovery and reform in the audit of local authority accounts

Our latest thought leadership report ‘After the Backstop: Reset, recovery and reform in the audit of local authority accounts’ was published in December 2025.

In this report we explored the development and implementation of a ‘reset’ of the local audit system, the immediate and longer-term consequences of the ‘backstop’ before turning attention to the reform of the system, the challenges involved in returning to widespread and sustainable compliance with audit reporting timeframes and what, in our view, is needed next. We also set out a series of recommendations for the Local Audit Office, the UK Government, local bodies, Audit Committees, and auditors.

The full report is available here: [Local audit reset: What comes after the backstop? | Grant Thornton](#)



Gareth Davies, Head of the National Audit Office, informed Parliament [in a keynote speech on 10th February 2026](#) that the use of disclaimed audit opinions to meet backstop dates, coming after years of backlogs in the accounts, means that *“we have no independent assurance about how local government spent billions of pounds of public money”*.

By coincidence, we were joined at a webinar by some 140 local government finance professionals and Audit Committee members on the same day to discuss reset, recovery and reform in the local audit market. Insight from the discussion can be found here: [After the Backstop | Grant Thornton](#).

Key recommendations to Audit Committees are:

- ❖ Recruit independent members with appropriate skills and experience.
- ❖ Hold management and auditors to account.
- ❖ Report to full Council on an annual basis with their assessment of the accounts preparation and audit process.
- ❖ Understand the approach to be taken to rebuilding audit assurance where previous accounts were disclaimed:
- ❖ Ensure appropriate consideration is given to future financial management where local government reorganisation applies.

Audit Committee resources

Commentary from Grant Thornton on recovering the accounts preparation and audit timetable:

[Local audit reset: What comes after the backstop? | Grant Thornton](#)

Latest guidance and learning from Grant Thornton on local government reorganisation and devolution:

[Navigating the future: The dual challenge of local Government reorganisation and devolution | Grant Thornton](#)

[Dual delivery - How can areas successfully reorganise local government and implement devolution at the same time?](#)

[Learning from the new unitary councils](#)

Grant Thornton learning on procurement and contract management:

[Local government procurement and contract management](#)

Audit Committee and organisational effectiveness in local authorities (CIPFA):

<https://www.cipfa.org/services/support-for-audit-committees/local-authority-audit-committees>

LGA Regional Audit Forums for Audit Committee Chairs

These are convened at least three times a year and are supported by the LGA. The forums provide an opportunity to share good practice, discuss common issues and offer training on key topics. Forums are organised by a lead authority in each region. Please email ami.beeton@local.gov.uk LGA Senior Adviser, for more information.

CIPFA Application Note: Global Internal Audit Standards in the UK Public Sector

[Global Internal Audit Standards in the UK Public Sector | CIPFA](#)

CIPFA Good Governance

[Delivering Good Governance in Local Government Addendum](#)

The Three Lines of Defence Model (IAA)

<https://www.theiia.org/globalassets/documents/resources/the-ias-three-lines-model-an-update-of-the-three-lines-of-defense-july-2020/three-lines-model-updated-english.pdf>

Risk Management Guidance / The Orange Book (UK Government):

<https://www.gov.uk/government/publications/orange-book>



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**Teignbridge District Council
Audit Committee
25th March 2026
Part i**

Strategic and Corporate Risk Report

Purpose of Report

To provide Members with an overview of the current status of the Strategic and Corporate risks.

Recommendation(s)

The Committee RESOLVES to:

- (1) Note the actions being taken to reduce risks to the achievement of the council's objectives.

Financial Implications

As this is an advisory report there are no direct financial implications, however, the following strategic financial risks are included: ST02 Failure to control and manage finance and other risks including ST14 Fraud & corruption and ST24 Breach of finance and contract rules.

Gordon Bryant
Head of Financial Services and Audit
Email: gordon.bryant@teignbridge.gov.uk

Legal Implications

No direct implications beyond effective risk management are key to meeting Council's legal duties.

Charlie Fisher
Monitoring Officer
Email: charlie.fisher@teignbridge.gov.uk

Risk Assessment

Effective risk management will aid decision making, focus and make better use of resources, provide a duty of care, comply with legislation, reduce costs, provide a continuity of service and reduce the risk of not meeting the council's objectives.

Neil Blaney
Director of Place
Email: neil.blaney@teignbridge.gov.uk

Environmental/ Climate Change Implications

There are no direct environmental and climate change implications due to this being an advisory report only, however, the following risks relating to Environment and Climate Change are included for monitoring:

ST31 – the impact of not reducing our energy use and contribution to CO2. ST42 – Failure to deliver the council strategy. ST44 – Flood risk resilience. ST45 – Flood risk management.

William Elliot

Climate Change Officer

Email: william.elliott@teignbridge.gov.uk

Report Author

Sarah Knight

Email: sarah.knight@teignbridge.gov.uk

Executive Member

Corporate Resources – Cllr John Parrott

Appendices/Background Papers

Appendix A – Risk summary report

Appendix B – Risk overview report – including full list of mitigations

BACKGROUND

There are 3 types of risk to manage, and these are:

Strategic Risks – these are the big issues that impact heavily on our service delivery, or are fundamental changes in the district, or something that may cause a lot of bad publicity. These risks are managed by Business Leads and Business or Service Managers.

Corporate Risks – also called ‘common risks’ because they apply to many sections of the Council, and we have corporate processes in place to deal with them e.g. Attacks on staff. These risks are also managed by Business or Service Managers.

Service Risks - These are risks and opportunities that apply primarily to a service and that generally won't have too many consequences on the rest of the Council. These are managed by Business or Service Managers and Team Leaders.

In addition, reports to decision makers (both Members and the Strategic Leadership Team) for major projects or service changes, should include an analysis of risks so these are considered when important decisions are made. These risks may be referred for inclusion in the Corporate or Strategic Risk Registers if they are likely to be significant issues.

RISK OVERVIEW

There are currently 24 risks in the Strategic Risk register which are the risks we consider could impact heavily on our ability to deliver essential services and meet important objectives. In addition, there are 12 Corporate Risks, common risks which apply to many sections of the council, and we have corporate processes in place to deal with them.

Of these 36 risks 2 have a very high unmitigated risk score of 20 (5x4) i.e. the risk if we took no action to reduce the risk. The risk Responsible Officers have actions (mitigations) in place to reduce the risk scores.

Risk reviews are carried out by the risk Responsible Officer as follows:

- Very low <5 - annual review
- Low 5-9 - biannual review
- Medium 10-19 - quarterly review
- High 20+ - monthly review

In addition to the regular reviews, meetings with the Risk Responsible officer and those managing the risk are held to review the scope of the risk, causes and impact, and mitigations in more depth.

The risk matrix below shows how many risks have very high (20+), high (10+), medium (5+) or low (1+) mitigated risk score, which considers the effectiveness of actions (mitigations) to reduce the risk.

Very High (20+)	High (10+)	Medium (5+)	Low (1+)
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Risk Likelihood	5 - Very High	No Risks	No Risks	No Risks	No Risks	No Risks
	4 - High	No Risks	No Risks	No Risks	No Risks	No Risks
	3 - Medium	1 Risk ST24	2 Risks CP07, CP12	7 Risks CP09, ST29, ST17, CP08, ST08, ST32, ST40	5 Risks ST02, ST11, ST20, ST45, ST46	No Risks
	2 - Low	No Risks	4 Risks ST14, CP05, ST06, ST41	6 Risks ST26, ST19, ST09, ST42, CP15, CP17	6 Risks CP01, CP11, CP16, ST37, ST44, ST43	No Risks
	1 - Very Low	1 Risk ST31	No Risks	3 Risks CP13, ST28, CP14	1 Risk ST25	No Risks
		1 - Very Low	2 - Low	3 - Medium	4 - High	5 - Very High
		Risk Impact				

RISK REPORTS

A report listing the Corporate & Strategic risks by mitigated status is provided as Appendix A

As agreed in the December meeting of the Audit Committee, a further report showing the unmitigated and mitigated status of each risk together with the full list of mitigations is provided as Appendix B

Details of those risks with an '**Action needed**' mitigation status or a **high mitigated status of 12+**, are provided below.

There are currently 5 risks with a high mitigated status of 12+:

Status	Code	Title	Risk Impact	Risk Likelihood	Review Note
High (12)	ST02	Failure to control and manage	4 - High	3 - Medium	The receipt of a three year settlement has provided more certainty over future years finances.

Status	Code	Title	Risk Impact	Risk Likelihood	Review Note
		finance			We will continue to closely monitor budgets and ensure that savings targets are reduced for future years.
High (12)	ST11	Failure to Comply with Health & Safety Legislation	4 - High	3 - Medium	We are currently implementing a Health and Safety Management System which will improve the Councils awareness and delivery in relation to responsibilities and will increase oversight by SLT, SMT and Managers of the required mitigations.
High (12)	ST20	Poorly Managed Election	4 - High	3 - Medium	Teignbridge elections are well managed and a full risk assessment is done ahead of each event. However, elections can be called at short notice giving as few as 25 working days in which to organise a UK parliamentary election. An unexpected election subject to reliance on third party providers, i.e. print suppliers, venue hire, and the reality of polling staff dropping out at short notice, or not making it to their polling station, leaves us vulnerable. We can mitigate our risks, but there are a number of things relating to elections which are out of our immediate control.
High (12)	ST45	Flood risk resilience	4 - High	3 - Medium	Management of Flood Risk Resilience and its emergency response is continually reviewed jointly by the Drainage and Coastal team and the Emergency Planning Officer. Where appropriate resilience projects and funding opportunities are sought from various sources to proactively increase resilience in the district.
High (12)	ST46	Failure of ICT security measures leading to a cyber attack	4 - High	3 - Medium	Due the excellent results in the CAF (Cyber Assessment Framework) assessment, Strata and the three Councils have been listed as one of 13 exemplar UK authorities which has resulted in further funding from MCHLG. The PSN (Public Sector Network) tests were also passed.

There are currently 3 risks with a mitigation status of Action Needed:

Risk: CP01 - Attacks on Staff

Description: Attacks on staff in relation to Teignbridge District Council core business matters.

Risk of injury or death due caused by physical attacks and the risk of verbal and intuitive threats to staff while involved in any Council work or activity. This could be at any time during the Council's hours of operation, at any location and either with others or alone, lone working and working from/at home

Last reviewed: 27.01.26

Risk unmitigated status: 15 - high
Current mitigated status: 8 - medium

Table of mitigations with actions needed:

Mitigation Status	Mitigation	Info
Action needed	Annual Health & Safety Review	Annual Health & Safety Review (audit) undertaken with Managers by the Corporate Health & Safety Advisor NB: this may be by physical audit or self answer format
Action needed	Local procedures (Teams or Services)	To be developed and implemented by teams/services as they will have differing ways of implementing control measures they formulate resulting from risk assessment.

Review note:

We are currently implementing a Lone Worker Monitoring system provided by Vatrix. The Lone Worker policy will be updated when Vatrix is rolled out to the wider workforce. The lone worker monitoring system and provision of de-escalation training will enable staff to summon assistance should an incident occur but wouldn't prevent it. The ongoing training will help people read and respond to other people's behaviour.

Risk: CP11 – Breach of Code of Conduct by Members

Description: Breach of code of conduct by Members bringing the Council into disrepute.

Last reviewed: 13/02/2026

Risk unmitigated status: 12 - high
Current mitigated status: 8 - medium

Table of mitigations with actions needed:

Audit Committee
 25th March 2026

Mitigation Status	Mitigation	Info
Action needed	Members sign up to the code	The Council's Monitoring Officer has ensured all members have signed up to be bound by the code and issues advice to members

Review note: Whilst the impact of a breach is potentially high for the Council and Individual Member, the likelihood of a breach of the code of conduct is nominally low.

Code of Conduct and Standards Training was provided in November 2025 for Elected Members and Independent Persons. 20 Members attended the sessions and provided positive feedback on the content and delivery of the session.

The Government have announced proposed reforms to the Standards Regime in England and intend to lay legislation in due course to enact the reforms.

Risk: ST46 - Failure of ICT security measures leading to a cyber attack

Description: Failure to identify, assess and put in place ICT security measures that protect from cyber attack the network and information systems that support essential service delivery. This could lead to financial loss, service delivery failure, disruption, damage/corruption of data a loss in public confidence and reputation

Last reviewed: 17.02.26

Risk unmitigated status: 20 – Very High

Current mitigated status: 12 – High

Table of mitigations with actions needed:

Mitigation Status	Mitigation	Info
Action needed	Strata monthly report	An overview of threats and incidents and KPIs for security management are included in the Stata monthly performance report.

Review note:

The Strata monthly security report is changing and we need to determine content of future reports to ensure we continue to receive ongoing cyber governance assurance.

Major projects/service changes

The current major council projects are listed in the table below, which provides assurance that project risks have been assessed, and registers or strategic risks are in place and being managed.

The Transformation Board meets monthly to review major systems and the digital platform projects. This includes a review of the project risk registers. The Projects Assurance Board meets monthly to review projects in the capital programme including key risks and issues.

Strategy Theme	Project	Service	Responsible Officer	Risk Register
The Way We Work	Modern 25 Programme	Strategy & Partnerships	Amanda Pujol	Yes
Economy EC.4	Future High Street Fund project: Market Improvements	Assets	Tom Phillips	Yes
Economy EC.2	Newton Abbot Town Centre Masterplan	Strategy & Partnerships Assets	Michelle Luscombe Tom Phillips	In development
Homes H.10	Local Authority Housing Fund; Refugee Accommodation	Housing	Chris Trowell	Yes
Homes H.8	CentrePoint Youth Homelessness Project	Housing	Jon Lloyd-Owen	Yes
Homes H.1	Teignbridge 100: Social/Affordable housing - Sherborne House	Assets	Tom Phillips	Yes
Environment EN.3	Waste Transfer Station	Environmental	Chris Braines	Yes
Infrastructure IN.8	Leisure Centre Upgrades	Leisure	James Teed	Yes

ALTERNATIVE OPTIONS

None, risk management is a mandatory function of the Council.

CONCLUSION

Effective risk management will aid decision making, focus and make better use of resources, provide a duty of care, comply with legislation, reduce costs, provide a continuity of service and reduce the risk of not meeting the council's objectives.



Risk status report for AS
Annual report for 2025/26 and 2025
No headings

Filtered by Prefix: Include Risk Prefix: ST, CP

Key to Performance Status:

Risks:	Review overdue (0+)	Very High (20+)	High (10+)	Medium (5+)	Low (1+)
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Risks						
Status	Code	Title	Risk Impact	Risk Likelihood	Executive Member	Risk Responsible Officer
High (12)	ST02	<u>Failure to control and manage finance</u>	4 - High	3 - Medium	Corporate Strategy, Partnerships & Governance	Gwydion Batten, Gordon Bryant
High (12)	ST11	<u>Failure to Comply with Health & Safety Legislation</u>	4 - High	3 - Medium	Corporate Strategy, Partnerships & Governance	Paul Nicholls, Charles Perryman
High (12)	ST20	<u>Poorly Managed Election</u>	4 - High	3 - Medium	Corporate Strategy, Partnerships & Governance	Cathy Ruelens
High (12)	ST45	<u>Flood risk resilience</u>	4 - High	3 - Medium	Environmental Services	Michelle Luscombe, Richard Rainbow
High (12)	ST46	<u>Failure of ICT security measures leading to a cyber attack</u>	4 - High	3 - Medium	Corporate Strategy, Partnerships & Governance	Sue Heath, Amanda Pujol
Medium (9)	CP09	<u>Staff health and wellbeing (was Staff Absence/Stress/Morale)</u>	3 - Medium	3 - Medium	Corporate Strategy,	Tim Slater

					Partnerships & Governance	
Medium (9)	ST29	<u>Failure to maintain sufficient management capacity & capability</u>	3 - Medium	3 - Medium	LGR & Devolution	Tim Slater
Medium (9)	ST17	<u>Inability to Recruit and Retain Staff</u>	3 - Medium	3 - Medium	Corporate Strategy, Partnerships & Governance	Tim Slater
Medium (9)	CP08	<u>Future proofing the workforce (was Failure to Improve Staff Capability and Capacity)</u>	3 - Medium	3 - Medium	Corporate Strategy, Partnerships & Governance	Tim Slater
Medium (9)	ST08	<u>Economic Uncertainty</u>	3 - Medium	3 - Medium	Economy, Estates & Major Projects	Gwydion Batten, Neil Blaney, Gordon Bryant, Martin Flitcroft
Medium (9)	ST32	<u>Non Compliance with Section 106 Agreements and CIL notices</u>	3 - Medium	3 - Medium	Planning & Building Control	Neil Blaney, Alex Lessware
Medium (9)	ST40	<u>Local Plan - Infrastructure Delivery Delay</u>	3 - Medium	3 - Medium	Planning & Building Control	Alex Lessware
Medium (8)	CP01	<u>Attacks on Staff</u>	4 - High	2 - Low	Corporate Strategy, Partnerships & Governance	Paul Nicholls, Charles Perryman
Medium (8)	CP11	<u>Breach of Code of Conduct by Members</u>	4 - High	2 - Low	Corporate Strategy, Partnerships & Governance	Charlie Fisher
Medium (8)	CP16	<u>Lack of Effective Risk Management</u>	4 - High	2 - Low	Corporate Strategy, Partnerships & Governance	Sarah Knight
Medium (8)	ST37	<u>Failure of ICT infrastructure and</u>	4 - High	2 - Low	Corporate Strategy,	Colin Sutherland

		<u>systems not meeting business needs or not being fit for purpose</u>			Partnerships & Governance	
Medium (8)	ST44	<u>Flood risk management</u>	4 - High	2 - Low	Environmental Services	Neil Blaney, Richard Rainbow
Medium (8)	ST43	<u>Failure to adopt Teignbridge Local Plan</u>	4 - High	2 - Low	Planning & Building Control	Neil Blaney, Rebecca Hewitt, Michelle Luscombe
Medium (6)	CP07	<u>Failure to Collect or Loss of Income</u>	2 - Low	3 - Medium	Corporate Strategy, Partnerships & Governance	Sue Heath
Medium (6)	CP12	<u>Breach of Code of Conduct by Staff</u>	2 - Low	3 - Medium	Corporate Strategy, Partnerships & Governance	Tim Slater
Medium (6)	ST26	<u>Poor Public Relations Management</u>	3 - Medium	2 - Low	Economy, Estates & Major Projects	Julia Hulland
Medium (6)	ST19	<u>Poor or Ineffective Business Continuity Management</u>	3 - Medium	2 - Low	Corporate Strategy, Partnerships & Governance	Sarah Knight
Medium (6)	ST09	<u>Inadequately prepared to manage the impacts of a major emergency in the District</u>	3 - Medium	2 - Low	Environmental Services	Rebecca Hewitt
Medium (6)	ST42	<u>Failure to deliver the Council Strategy</u>	3 - Medium	2 - Low	LGR & Devolution	Michelle Luscombe, Philip Shears
Medium (6)	CP15	<u>Project management</u>	3 - Medium	2 - Low	Corporate Strategy, Partnerships & Governance	Sarah Knight
Medium (6)	CP17	<u>Health and Safety Compliance for Housing Stock</u>	3 - Medium	2 - Low	Housing & Homelessness	Chris Trowell

Low (4)	ST14	<u>Fraud and Corruption</u>	2 - Low	2 - Low	Corporate Strategy, Partnerships & Governance	Sue Heath
Low (4)	CP05	<u>Contractor Poor Performance/Failure</u>	2 - Low	2 - Low	Corporate Strategy, Partnerships & Governance	Rosie Wilson
Low (4)	ST25	<u>High Levels of Customer Dissatisfaction</u>	4 - High	1 - Very Low	Corporate Strategy, Partnerships & Governance	Tracey Hooper, Emma Ingle, Amanda Pujol
Low (4)	ST06	<u>Statutory Requirements Not Met</u>	2 - Low	2 - Low	Corporate Strategy, Partnerships & Governance	Sue Heath
Low (4)	ST41	<u>Local Plan - Planned Development Delayed or Not Happening</u>	2 - Low	2 - Low	Planning & Building Control	Alex Lessware, Helen Williams
Low (3)	CP13	<u>Safeguarding</u>	3 - Medium	1 - Very Low	Corporate Strategy, Partnerships & Governance	Rebecca Hewitt
Low (3)	ST24	<u>Finance - Breach of Financial Instructions & Contract Rules</u>	1 - Very Low	3 - Medium	Corporate Strategy, Partnerships & Governance	Gwydion Batten, Gordon Bryant, Martin Flitcroft, Philip Shears
Low (3)	ST28	<u>Major damage to our physical premises and/or working environment</u>	3 - Medium	1 - Very Low	Corporate Strategy, Partnerships & Governance	Sarah Knight, Michelle Luscombe
Low (3)	CP14	<u>Non-compliance with Data Protection Legislation</u>	3 - Medium	1 - Very Low	Corporate Strategy, Partnerships & Governance	Sue Heath

Low (1)	ST31	<u>Climate Change - the impact of not reducing our energy use and contribution to CO2 emissions</u>	1 - Very Low	1 - Very Low	Environmental Services	William Elliott, Richard Rainbow
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Risk Overview Report
Report for 2025/26
 Filtered by Prefix: Include Risk Prefix: ST, CP

Key to Performance Status:

Mitigation: Action needed Action ongoing Action completed No status set

Risks: Review overdue (0+) Very High (20+) High (10+) Medium (5+) Low (1+)

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Risk Code and Status	Description	Current Position, Action being taken, and Risk Responsible Officer														
<p>Risk Code: CP01</p> <p style="background-color: red; color: white; padding: 2px;">Unmitigated Status: High (15)</p> <p style="background-color: orange; padding: 2px;">Mitigated Status: Medium (8)</p> <p>Last Review Date: 27/01/2026</p>	<p>Attacks on Staff</p> <p>Attacks on staff in relation to Teignbridge District Council core business matters. Risk of injury or death due caused by physical attacks and the risk of verbal and intuitive threats to staff while involved in any Council work or activity. This could be at anytime during the Council's hours of operation, at any location and either with others or alone, lone working and working from/at home</p>	<p>Risk Responsible Officer: Paul Nicholls, Charles Perryman</p> <p>Mitigation:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="background-color: red; color: white; padding: 2px;">Action needed</td> <td>Annual Health & Safety Review</td> </tr> <tr> <td style="background-color: green; color: white; padding: 2px;">Action ongoing</td> <td>Employee Protection Register</td> </tr> <tr> <td style="background-color: magenta; color: white; padding: 2px;">Action completed</td> <td>Health & Safety Manager in place</td> </tr> <tr> <td style="background-color: green; color: white; padding: 2px;">Action ongoing</td> <td>Health & Safety Policy in place (current)</td> </tr> <tr> <td style="background-color: green; color: white; padding: 2px;">Action ongoing</td> <td>Health and Safety Committee</td> </tr> <tr> <td style="background-color: green; color: white; padding: 2px;">Action ongoing</td> <td>Implementation of the Health & Safety Policy</td> </tr> <tr> <td style="background-color: red; color: white; padding: 2px;">Action needed</td> <td>Local procedures (Teams or Services)</td> </tr> </table>	Action needed	Annual Health & Safety Review	Action ongoing	Employee Protection Register	Action completed	Health & Safety Manager in place	Action ongoing	Health & Safety Policy in place (current)	Action ongoing	Health and Safety Committee	Action ongoing	Implementation of the Health & Safety Policy	Action needed	Local procedures (Teams or Services)
Action needed	Annual Health & Safety Review															
Action ongoing	Employee Protection Register															
Action completed	Health & Safety Manager in place															
Action ongoing	Health & Safety Policy in place (current)															
Action ongoing	Health and Safety Committee															
Action ongoing	Implementation of the Health & Safety Policy															
Action needed	Local procedures (Teams or Services)															

		<p>Action ongoing Lone working procedure</p> <p>Action ongoing Staff training</p>
<p>Risk Code: CP05</p> <p>Unmitigated Status: Medium (6)</p> <p>Mitigated Status: Low (4)</p> <p>Last Review Date: 10/02/2026</p>	<p>Contractor Poor Performance/Failure</p> <p>Contractor poor performance/failure resulting in the Council being put under unnecessary risk of failing to deliver public services and not achieving efficiency or value for money.</p>	<p>Risk Responsible Officer: Rosie Wilson</p> <p>Mitigation:</p> <p>Action ongoing Actively promote the ten year Council Strategy when talking to suppliers/contractors</p> <p>Action ongoing All new procurements have a standardised approach with standardised tendering practises</p> <p>Action ongoing Contract Procedure Rules are in place and are reviewed annually</p> <p>Action ongoing Contracts are awarded to suppliers demonstrating the right mix of quality and value for money</p> <p>Action ongoing Factors that are proportionate to the nature of the contract will be evaluated at the tender stage</p> <p>Action ongoing Put relevant accreditation checks in place</p> <p>Action ongoing Seek quality assurance from contractors/suppliers</p> <p>Action ongoing The Corporate Procurement Officer (CPO) supports all procurements over the value of £50,000</p> <p>Action ongoing Training is provided, which emphasises the importance of value for money in procurement</p>
<p>Risk Code: CP07</p>	<p>Failure to Collect or Loss of Income</p>	<p>Risk Responsible Officer: Sue Heath</p> <p>Mitigation:</p>

<p>Unmitigated Status: High (12)</p> <p>Mitigated Status: Medium (6)</p> <p>Last Review Date: 17/02/2026</p>	<p>Failure to collect income due to poor internal control or loss of income due to fraud.</p>	<p>Action ongoing Anti Fraud Theft and Corruption Strategy</p> <p>Action ongoing Bank Reconciliation / Waybill Reconciliation / Budget & SD Arrears Monitoring</p> <p>Action ongoing Cashless Council</p> <p>Action ongoing Code of Conduct</p> <p>Action ongoing Employee References</p> <p>Action ongoing Financial Instructions</p> <p>Action ongoing Income Handling Procedures</p> <p>Action ongoing Internal Audit Function</p> <p>Action ongoing PCIDSS</p> <p>Action ongoing Property / Estates Income</p> <p>Action ongoing Prosecution of Offenders</p> <p>Action ongoing Secure Collection</p> <p>Action ongoing Staff Training</p> <p>Action ongoing Whistleblowing Policy</p>
<p>Risk Code: CP08</p> <p>Unmitigated Status: Medium (9)</p>	<p><u>Future proofing the workforce (was Failure to Improve Staff Capability and Capacity)</u></p> <p>A lack of suitable staff with the relevant competencies, including senior managers, to meet future Council service provision needs</p>	<p>Risk Responsible Officer: Tim Slater</p> <p>Mitigation:</p> <p>Action ongoing Annual Learning and Development Needs Survey</p>

<p>Mitigated Status: Medium (9)</p> <p>Last Review Date: 10/02/2026</p>		<p>Action ongoing CPD & personal development support</p> <p>Action ongoing Monitoring of salary levels</p> <p>Action ongoing Staff performance Reviews</p> <p>Action ongoing Succession planning</p>
<p>Risk Code: CP09</p> <p>Unmitigated Status: High (12)</p> <p>Mitigated Status: Medium (9)</p> <p>Last Review Date: 10/02/2026</p>	<p><u>Staff health and wellbeing (was Staff Absence/Stress/Morale)</u></p> <p>Poor workforce wellbeing leading to low morale, stress and absence and increased pressure on other staff which may result in reduced work productivity and loss of reputation as a good employer.</p>	<p>Risk Responsible Officer: Tim Slater Mitigation:</p> <p>Action ongoing Benchmarking with other LA's</p> <p>Action ongoing Monitoring of staff absence rates & reporting to SLT / CMT</p> <p>Action ongoing Promotion of health & wellbeing</p> <p>Action ongoing Regular meetings with trade unions and staff forum</p> <p>Action ongoing Staff engagement</p> <p>Action ongoing Supporting managers to support staff</p> <p>Action ongoing Systems & procedures for short & long term absences</p>
<p>Risk Code: CP11</p> <p>Unmitigated Status: High (12)</p> <p>Mitigated Status: Medium (8)</p> <p>Last Review Date: 13/02/2026</p>	<p><u>Breach of Code of Conduct by Members</u></p> <p>Breach of code of conduct by Members bringing the Council into disrepute.</p>	<p>Risk Responsible Officer: Charlie Fisher Mitigation:</p> <p>Action ongoing A database is kept of members interests</p> <p>Action ongoing Members' induction training</p> <p>Action needed Members sign up to the code</p>

		<p>Action ongoing Ongoing Guidance to Members</p> <p>Action ongoing Regular Reminders to Members</p> <p>Action ongoing Standards Committee appointment</p>
<p>Risk Code: CP12</p> <p>Unmitigated Status: Medium (9)</p> <p>Mitigated Status: Medium (6)</p> <p>Last Review Date: 10/02/2026</p>	<p>Breach of Code of Conduct by Staff</p> <p>Breach of code of conduct by staff leading to possible fraud, dishonesty, loss of reputation, poor performance.</p>	<p>Risk Responsible Officer: Tim Slater</p> <p>Mitigation:</p> <p>Action ongoing Benchmarking with other LA's</p> <p>Action ongoing Code of Conduct review & guidance issue</p> <p>Action ongoing Continuous monitoring and improvement</p> <p>Action ongoing Induction for new staff and managers</p> <p>Action ongoing Investigations undertaken</p>
<p>Risk Code: CP13</p> <p>Unmitigated Status: Medium (8)</p> <p>Mitigated Status: Low (3)</p> <p>Last Review Date: 09/02/2026</p>	<p>Safeguarding</p> <p>All children, young people and adults have the right to be safe, happy and healthy and deserve protection from abuse. The council is committed to safeguarding from harm all children, young people and adults with care and support needs using any council services and involved in any of their activities, and to treat them with respect during their dealings with the council, our partners and contractors.</p>	<p>Risk Responsible Officer: Rebecca Hewitt</p> <p>Mitigation:</p> <p>Action ongoing Communication of safeguarding</p> <p>Action ongoing Compliance with the Safeguarding Policy</p> <p>Action ongoing DBS checks</p> <p>Action ongoing Existing staff with frequent contact with vulnerable people will receive Safeguarding Training .</p> <p>Action ongoing Joint Working</p> <p>Action ongoing Raise awareness of Safeguarding Policy with all existing staff</p>

		<p>Action ongoing Safeguarding Policy Review</p> <p>Action ongoing Safeguarding protection policy in place</p> <p>Action ongoing Safeguarding training</p>
<p>Risk Code: CP14</p> <p>Unmitigated Status: Medium (9)</p> <p>Mitigated Status: Low (3)</p> <p>Last Review Date: 17/11/2025</p>	<p><u>Non-compliance with Data Protection Legislation</u></p> <p>The Council has a duty to comply with the GDPR, DPA and DWP memorandum of understanding, which includes processing data lawfully and securely, informing individuals how their data will be processed and rights for individuals to access their data and request correction or in some cases deletion of their data. These cover all personal data including name, address, date of birth, telephone number, bank details, location data, Internet Protocol (IP) addresses and cookie IDs, plus sensitive personal data such as race, ethnicity, political opinions, physical or mental health conditions, religious or philosophical beliefs, trade union membership, sexual life/sexual orientation, genetic and biometric data.</p>	<p>Risk Responsible Officer: Sue Heath Mitigation:</p> <p>Action ongoing A dedicated Data Protection Officer to help promote GDPR compliance.</p> <p>Action ongoing Advice and process for third party use of our data, not under contract</p> <p>Action ongoing Data Protection clauses in our contracts</p> <p>Action ongoing Data Protection Impact Assessment (DPIA)</p> <p>Action ongoing Data protection training</p> <p>Action ongoing Information Asset register</p> <p>Action ongoing Personal data consent management</p> <p>Action ongoing Personal data processing</p> <p>Action ongoing Process or procedure in place to report, respond to and review a data breach.</p> <p>Action ongoing Promotion of data protection awareness and GDPR</p> <p>Action ongoing Records retention schedule</p> <p>Action ongoing Service Data Guardians</p>

		<p>Action ongoing Technical measures to ensure data security</p>
<p>Risk Code: CP15 Unmitigated Status: High (12) Mitigated Status: Medium (6) Last Review Date: 09/02/2026</p>	<p>Project management Poor project planning and management lead to failure of the project. Either failure of the whole project or part of it and the outcomes and efficiencies expected are not achieved. Opportunities to improve efficiency, use of our assets, increase income, provide 24/7 online services, improve the customer experience.</p>	<p>Risk Responsible Officer: Sarah Knight Mitigation:</p> <p>Action ongoing Corporate project management method</p> <p>Action ongoing Effective monitoring and reporting of project risks</p> <p>Action ongoing Key council projects risk management list</p> <p>Action ongoing Project assurance</p> <p>Action ongoing Project lessons learned</p> <p>Action ongoing Project management expertise</p> <p>Action ongoing Project risk management by services</p> <p>Action ongoing Project risk reporting to SLT and Audit Scrutiny</p> <p>Action ongoing Risk information provided for all key decisions</p>
<p>Risk Code: CP16 Unmitigated Status: High (12) Mitigated Status: Medium (8) Last Review Date: 09/02/2026</p>	<p>Lack of Effective Risk Management The Council fails to manage its risks properly which impacts on its ability to achieve its goals.</p>	<p>Risk Responsible Officer: Sarah Knight Mitigation:</p> <p>Action ongoing Audit of Risk Management Arrangements</p> <p>Action ongoing Review of Strategic and Corporate Risks and new emerging risks and opportunities</p> <p>Action ongoing Risk Management is Embedded</p> <p>Action ongoing Risk Management Strategy</p>

		<p>Action ongoing Risk Management Training</p>
<p>Risk Code: CP17 Unmitigated Status: High (12) Mitigated Status: Medium (6) Last Review Date: 09/02/2026</p>	<p>Health and Safety Compliance for Housing Stock Non Compliance of Health and Safety Regulations in respect of Teignbridge District Council Housing Stock</p>	<p>Risk Responsible Officer: Chris Trowell Mitigation:</p> <p>Action ongoing All compliance reports on SaM system</p> <p>Action ongoing Annual inspections for Albany House & Luscombe Terrace</p> <p>Action ongoing KPIs reported quarterly to SLT</p> <p>Action ongoing Management and maintenance montracts monitored quarterly</p>
<p>Risk Code: ST02 Unmitigated Status: High (15) Mitigated Status: High (12) Last Review Date: 10/02/2026</p>	<p>Failure to control and manage finance Budget restraints/lack of finances, due to local & national changes in service demand that effect levels of spend or income leading to a budget imbalance</p>	<p>Risk Responsible Officer: Gwydion Batten, Gordon Bryant Mitigation:</p> <p>Action ongoing Budget Preparation</p> <p>Action ongoing Budget Report</p> <p>Action ongoing Budget Review</p> <p>Action ongoing Budget Risk Analysis</p> <p>Action ongoing General Reserves Monitoring</p> <p>Action ongoing Service Reviews</p>
<p>Risk Code: ST06 Unmitigated Status: Medium (9) Mitigated Status: Low (4)</p>	<p>Statutory Requirements Not Met Government requirements not being met</p>	<p>Risk Responsible Officer: Sue Heath Mitigation:</p> <p>Action ongoing Commit adequate resources to achieving government requirements and reporting schedules</p>

<p>Last Review Date: 21/11/2025</p>		<p>Action ongoing Council's planned programme of Audit inspections</p> <p>Action ongoing Ensure a current up to date set of Financial Procedure Rules are maintained</p> <p>Action ongoing Ensure appointment of appropriate professional and technical Officers</p> <p>Action ongoing Ensure that the Council's Constitution is fit for purpose</p> <p>Action ongoing Formal reports to Executive/Council/Committee to be reviewed by Legal & Finance</p> <p>Action ongoing Provision of in-house legal training</p>
<p>Risk Code: ST08 Unmitigated Status: High (16) Mitigated Status: Medium (9) Last Review Date: 06/02/2026</p>	<p><u>Economic Uncertainty</u> Changes to the macro-economic situation will impact upon our ability to deliver our Council Strategy and may lead to increased unemployment, a collapse of the housing market and an increased demand on Council services e.g. housing benefits.</p>	<p>Risk Responsible Officer: Gwydion Batten, Neil Blaney, Gordon Bryant, Martin Flitcroft Mitigation:</p> <p>Action ongoing Annual Review of the Council Strategy</p> <p>Action ongoing Assessing the Disposal/Acquisition of Assets</p> <p>Action ongoing Budget Set</p> <p>Action ongoing Council Reserves</p> <p>Action ongoing Financial Management</p> <p>Action ongoing Monitor the Economic Situation</p> <p>Action ongoing Responding to redundancies</p>

<p>Risk Code: ST09</p> <p>Unmitigated Status: Very High (20)</p> <p>Mitigated Status: Medium (6)</p> <p>Last Review Date: 09/02/2026</p>	<p><u>Inadequately prepared to manage the impacts of a major emergency in the District</u></p> <p>Inadequately prepared to manage the impacts of an emergency affecting the public, business environment and/or organisation. An inadequate or inappropriate response to a major or environmental emergency affecting the civil community or the Council itself.</p>	<p>Risk Responsible Officer: Rebecca Hewitt</p> <p>Mitigation:</p> <p>Action ongoing Appointment of Emergency Planning Officer</p> <p>Action ongoing Devon Emergency Planning Services</p> <p>Action ongoing Multi agency working and intelligence sharing</p> <p>Action ongoing Publication and regular review of the Corporate Emergency Plan & Business Continuity Plan</p> <p>Action ongoing Publication of the Corporate Emergency Plan</p> <p>Action completed Reciprocal support agreement with other Devon LA's</p> <p>Action ongoing Research and Consultation on Emergency Response Procedures</p> <p>Action ongoing Training of Council staff</p>
<p>Risk Code: ST11</p> <p>Unmitigated Status: Very High (20)</p> <p>Mitigated Status: High (12)</p> <p>Last Review Date: 27/02/2026</p>	<p><u>Failure to Comply with Health & Safety Legislation</u></p> <p>Failure to comply with Health and Safety Legislation leading to damage of property or equipment, loss, injury or death of staff or public, risk of corporate manslaughter, prosecution, loss of reputation and high insurance costs.</p>	<p>Risk Responsible Officer: Paul Nicholls, Charles Perryman</p> <p>Mitigation:</p> <p>Action ongoing Adequate Health and Safety resources available</p> <p>Action ongoing Approved Policies and procedures in place</p> <p>Action ongoing Health and Safety communication</p> <p>Action ongoing Health and Safety Manager provided</p>

		<p>Action ongoing Health and Safety training</p> <p>Action ongoing Overview of compliance</p> <p>Action ongoing Risk assessments in place</p> <p>Action ongoing Safety audits</p> <p>Action ongoing Systems to report, record, monitor accident and near miss reports</p>
<p>Risk Code: ST14 Unmitigated Status: High (12) Mitigated Status: Low (4) Last Review Date: 17/02/2026</p>	<p>Fraud and Corruption Risk of fraud and leading to loss and / or reputational damage to the Council.</p>	<p>Risk Responsible Officer: Sue Heath Mitigation:</p> <p>Action ongoing Anti Fraud and Theft Strategy and Whistleblowing Policy</p> <p>Action ongoing Anti Fraud, Theft and Corruption Strategy</p> <p>Action ongoing Bank Reconciliations</p> <p>Action ongoing Financial Instructions and Contract Procedure Rules</p> <p>Action ongoing Fraud Risk Analysis</p> <p>Action ongoing Internal Audit</p> <p>Action ongoing Raising awareness of the Council's position of non-tolerance to fraud & corruption</p> <p>Action ongoing References are obtained for new employees</p> <p>Action ongoing Report a Fraud web form</p> <p>Action ongoing Staff and Member Codes of Conduct</p>

		<p>Action ongoing Suppliers Notified of Whistleblowing Policy</p>
<p>Risk Code: ST17 Unmitigated Status: High (12) Mitigated Status: Medium (9) Last Review Date: 10/02/2026</p>	<p><u>Inability to Recruit and Retain Staff</u> Getting the right people in the right job at the right time' so that any loss of staff does not have a significant or prolonged impact on service delivery and continuity.</p>	<p>Risk Responsible Officer: Tim Slater Mitigation:</p> <p>Action ongoing Benchmarking with other LA's</p> <p>Action ongoing Consistent management to create 'Team Teignbridge'</p> <p>Action ongoing Council operates a pay agreement</p> <p>Action ongoing Enhancing recruitment practices</p> <p>Action ongoing Salary levels are monitored to ensure Council remains competitive.</p> <p>Action ongoing Screening of potential new employees</p> <p>Action ongoing Staff performance reviews</p> <p>Action ongoing Voluntary Redundancy Programme</p> <p>Action ongoing Work Force planning</p>
<p>Risk Code: ST19 Unmitigated Status: High (12) Mitigated Status: Medium (6) Last Review Date: 09/01/2026</p>	<p><u>Poor or Ineffective Business Continuity Management</u> Inability to provide Council services</p>	<p>Risk Responsible Officer: Sarah Knight Mitigation:</p> <p>Action ongoing Business Continuity Planning</p> <p>Action ongoing Management of service business continuity</p> <p>Action ongoing Regular business continuity health checks</p>
<p>Risk Code: ST20</p>	<p><u>Poorly Managed Election</u> Poorly managed election leading to embarrassment, loss of</p>	<p>Risk Responsible Officer: Cathy Ruelens Mitigation:</p>

<p>Unmitigated Status: High (15) Mitigated Status: High (12) Last Review Date: 13/01/2026</p>	<p>reputation and High Court challenge.</p>	<p>Action ongoing Elections project plan</p> <p>Action ongoing Electoral guidance followed</p> <p>Action ongoing Electoral law & systems training</p> <p>Action ongoing External Performance Plan</p> <p>Action ongoing Key staff elections training</p> <p>Action ongoing Planning meetings</p> <p>Action completed Qualified Council Election's Co-ordinator</p> <p>Action ongoing Refresher/Awareness Training</p> <p>Action ongoing Risk Management workshop</p>
<p>Risk Code: ST24 Unmitigated Status: Medium (9) Mitigated Status: Low (3) Last Review Date: 10/02/2026</p>	<p>Finance - Breach of Financial Instructions & Contract Rules Finance - non adherence to Financial Instructions & Contract Rules due to a lack of understanding of financial procedures leading to qualification on accounts, poor inspection reports, fraud, loss of income, poor VfM and poor budgetary control.</p>	<p>Risk Responsible Officer: Gwydion Batten, Gordon Bryant, Martin Flitcroft, Philip Shears Mitigation:</p> <p>Action ongoing Automated controls included in corporate systems</p> <p>Action ongoing Bank and Waybill Reconciliations undertaken by Financial Services</p> <p>Action ongoing Finance System Training</p> <p>Action ongoing Financial Instructions Awareness and Contract Procedure Rules training</p> <p>Action ongoing Financial Instructions Format</p> <p>Action ongoing Financial Instructions Monitoring</p>

		<p>Action ongoing Internal Audit / Procurement Officer Advice / Waiver Requests</p> <p>Action ongoing Monthly Management Accounts</p> <p>Action ongoing Procurement Officer</p> <p>Action ongoing Trained professional staff responsible for compiling annual accounts</p>
<p>Risk Code: ST25</p> <p>Unmitigated Status: High (12)</p> <p>Mitigated Status: Low (4)</p> <p>Last Review Date: 22/12/2025</p>	<p>High Levels of Customer Dissatisfaction</p> <p>Inadequate customer contact standards and poor customer service leading to increased complaints and loss of reputation.</p>	<p>Risk Responsible Officer: Tracey Hooper, Emma Ingle, Amanda Pujol</p> <p>Mitigation:</p> <p>Action completed Annual Business Plans</p> <p>Action completed Complaints Review Board</p> <p>Action completed Customer Comments and Complaints system (Firmstep)</p> <p>Action ongoing Customer Journey Mapping</p> <p>Action completed Customer Management</p> <p>Action ongoing Customer Service Standards</p> <p>Action ongoing Customer Services training for reception staff to NVQ lvl 3 or similar</p> <p>Action completed Customer Standards & Principles</p> <p>Action ongoing Introduction of new Customer Feedback and Complaints Policy</p> <p>Action completed Introduction of quality assessments</p>

		<p>Action completed Staff induction training and staff handbook</p> <p>Action completed Technical Training</p>
<p>Risk Code: ST26</p> <p>Unmitigated Status: High (12)</p> <p>Mitigated Status: Medium (6)</p> <p>Last Review Date: 09/02/2026</p>	<p>Poor Public Relations Management</p> <p>Impact on reputation due to negative media coverage or social media posts</p>	<p>Risk Responsible Officer: Julia Hulland</p> <p>Mitigation:</p> <p>Action ongoing Advising and supporting Members & other service areas on marketing, comms and PR</p> <p>Action ongoing Comms Catch-ups</p> <p>Action ongoing Development of Communications Strategy to support strategic objectives.</p> <p>Action ongoing Devon Communications Group</p> <p>Action ongoing Raising awareness of good communications and reputation management</p> <p>Action completed Social Media Policy</p> <p>Action ongoing Using insights and data on social media, media, website and e-newsletter engagement</p>
<p>Risk Code: ST28</p> <p>Unmitigated Status: Medium (8)</p> <p>Mitigated Status: Low (3)</p> <p>Last Review Date: 09/01/2026</p>	<p>Major damage to our physical premises and/or working environment</p> <p>Major damage to our physical premises and/or working environment.</p>	<p>Risk Responsible Officer: Sarah Knight, Michelle Luscombe</p> <p>Mitigation:</p> <p>Action ongoing Business Continuity Plan</p> <p>Action ongoing Identification of alternative premises</p> <p>Action ongoing Risk Analysis of Councils premises and infrastructure</p>

		<p>Action completed Salvage Plan</p>
<p>Risk Code: ST29 Unmitigated Status: High (12) Mitigated Status: Medium (9) Last Review Date: 10/02/2026</p>	<p><u>Failure to maintain sufficient management capacity & capability</u> Failure to maintain sufficient management capacity & capability to deliver business as usual & implement change New income generation opportunities and a greater commercial focus leading to increased financial and reputational risk. Changes to services leading to poor service delivery</p>	<p>Risk Responsible Officer: Tim Slater Mitigation:</p> <p>Action ongoing Annual business efficiency and service transition reviews</p> <p>Action ongoing Continuing review of staffing</p> <p>Action ongoing Due diligence</p> <p>Action ongoing External Officer networking and using the learning from others</p> <p>Action ongoing Internal and external auditing</p> <p>Action ongoing Leadership training programmes for managers and supervisors</p> <p>Action ongoing Meetings with Exec Member /Leader that identify strengths, weaknesses, opportunities & threats</p> <p>Action ongoing Regular individual, team & service performance monitoring by Managers</p> <p>Action ongoing Rescheduling of work due to high levels of demand from new & changing priorities</p> <p>Action ongoing Staff have the necessary skills for future new models of service delivery</p> <p>Action ongoing Systems & procedures & policies to deal with underperformance/lack of capability</p>

<p>Risk Code: ST31 Unmitigated Status: Medium (9) Mitigated Status: Low (1) Last Review Date: 13/02/2026</p>	<p><u>Climate Change - the impact of not reducing our energy use and contribution to CO2 emissions</u> The impact of not reducing our energy use and contribution to the levels of CO2. If unchecked, the Council's energy use will continue to rise unabated and will create:- • unnecessary financial pressure • loss of reputation as a community leader • loss or reduction of the Zero Heroes T10 Council Strategy programme</p>	<p>Risk Responsible Officer: William Elliott, Richard Rainbow Mitigation:</p> <ul style="list-style-type: none"> Action completed Deliver energy reduction projects to reduce our carbon footprint Action ongoing Green travel options for staff Action ongoing Increase reliance on renewable energy resources Action ongoing Monitor all utilities consumption (electricity, gas, water) Action ongoing Promote and encourage behaviour that reduce our environmental impact Action ongoing Using technology to reduce miles travelled by the workforce to deliver services
<p>Risk Code: ST32 Unmitigated Status: High (12) Mitigated Status: Medium (9) Last Review Date: 18/12/2025</p>	<p><u>Non Compliance with Section 106 Agreements and CIL notices</u> Non Compliance with Section 106 Agreements and CIL notices</p>	<p>Risk Responsible Officer: Neil Blaney, Alex Lessware Mitigation:</p> <ul style="list-style-type: none"> Action ongoing Legal Follow up of non-payment Action ongoing Meetings with departments Action ongoing Monitor issue of relevant CIL notices and receipt of CIL monies Action ongoing Monitor monies received from time constrained S106 agreements and not yet spent
<p>Risk Code: ST37 Unmitigated Status: High (12)</p>	<p><u>Failure of ICT infrastructure and systems not meeting business needs or not being fit for purpose</u></p>	<p>Risk Responsible Officer: Colin Sutherland Mitigation:</p>

<p>Mitigated Status: Medium (8)</p> <p>Last Review Date: 10/02/2026</p>	<p>The key outcomes of the projects are: • Reduce cost...through economies of scale and reduced duplication of effort • Reduce risk...by having a larger ICT team with less reliance on key individuals and more time to manage new complex technologies • Improve capability for change...through creating capacity within the ICT team for transformation effort rather than just "business as usual" The risks arising following the formation of a new company, Strata Service Solutions Ltd, wholly owned by Teignbridge DC, Exeter CC and East Devon DC to deliver and manage ICT services for all 3 Councils. Failure of the shared service and failure by Strata to provide the ICT service required.</p>	<p>Action ongoing Annual auditing</p> <p>Action ongoing Good communication</p> <p>Action ongoing ICT Requirements Board review meetings</p> <p>Action ongoing Monitoring and review of performance</p> <p>Action ongoing Robust governance</p> <p>Action ongoing Strata and Teignbridge DC Business Continuity Plans</p> <p>Action ongoing Strata Business plan approved annually</p>
<p>Risk Code: ST40</p> <p>Unmitigated Status: High (12)</p> <p>Mitigated Status: Medium (9)</p> <p>Last Review Date: 18/12/2025</p>	<p><u>Local Plan - Infrastructure Delivery Delay</u></p> <p>Infrastructure delay; risk of not delivering infrastructure as per the Infrastructure Delivery Plan required for the successful delivery of the commitments in the Local Plan</p>	<p>Risk Responsible Officer: Alex Lessware</p> <p>Mitigation:</p> <p>Action ongoing Direct Involvement</p> <p>Action ongoing Funding Streams</p> <p>Action ongoing Ongoing Review of Infrastructure Delivery Plan</p> <p>Action ongoing Planning Application Process</p> <p>Action ongoing S.106 and Planning Conditions</p> <p>Action ongoing Work with Stakeholders</p>
<p>Risk Code: ST41</p> <p>Unmitigated Status: Medium (6)</p> <p>Mitigated Status: Low (4)</p>	<p><u>Local Plan - Planned Development Delayed or Not Happening</u></p> <p>Planned development is delayed or does not happen due to an economic downturn, infrastructure provision delay, unexpected delivery costs, landowners sitting</p>	<p>Risk Responsible Officer: Alex Lessware, Helen Williams</p> <p>Mitigation:</p> <p>Action completed Achievable Allocations</p>

<p>Last Review Date: 09/02/2026</p>	<p>on land and developers having different priorities. This could lead to a loss of infrastructure funding, shortage of employment and housing development, failure on the Housing Delivery Test or 5 Year Housing land supply, leading to a possible loss of appeals.</p>	<p>Action ongoing Infrastructure Investment</p> <p>Action completed Viability Evidence</p> <p>Action ongoing Work with Developers, Landowners, Councillors and other Stakeholders</p>
<p>Risk Code: ST42 Unmitigated Status: High (12) Mitigated Status: Medium (6) Last Review Date: 13/01/2026</p>	<p><u>Failure to deliver the Council Strategy</u> Failure to deliver the key objectives and outcomes of the Council Strategy due to: no money to deliver, no capacity to deliver, a loss of political willingness, change of political direction – local and national, a change of view and priorities by our partners, loss of key staff and local intelligence, unreliable data leading to poor decisions & direction, a lack of engagement of staff, unforeseen issues outside of our control, , too broad a spread of actions, poor leadership, poor planning, governance and monitoring of performance leading to: missed opportunities, moving out of scope of the project, duplication, lost opportunities due to sole focus on the strategy objectives, a loss of reputation, customer satisfaction and trust, unplanned changes, a lack of co-ordination and direction and the risk of over promising and under delivering.</p>	<p>Risk Responsible Officer: Michelle Luscombe, Philip Shears Mitigation:</p> <p>Action ongoing Budget planning</p> <p>Action ongoing Clear links to other Council and partner strategies and plans</p> <p>Action ongoing Communication planning</p> <p>Action ongoing Ensure adequate staff resources</p> <p>Action ongoing Overall project and programme oversight</p> <p>Action ongoing Partnership relationship management</p> <p>Action ongoing Programme Managers/Business Managers meetings with Portfolio Holders</p> <p>Action ongoing Project planning</p> <p>Action ongoing Regular progress monitoring</p>
<p>Risk Code: ST43 Unmitigated Status: High (16)</p>	<p><u>Failure to adopt Teignbridge Local Plan</u> Councillors do not agree to the plan's contents or the Inspectors Main Modifications. or The Local Plan Inspector finds the local plan unsound or legally flawed and</p>	<p>Risk Responsible Officer: Neil Blaney, Rebecca Hewitt, Michelle Luscombe Mitigation:</p> <p>Action completed Appropriate SEA and HRA</p>

<p>Mitigated Status: Medium (8)</p> <p>Last Review Date: 06/02/2026</p>	<p>cannot recommend its adoption or Plan making is delayed by changes to national policy / regulations, or local issues arising from matters such as Duty to Cooperate.</p>	<p>Action completed Conformity with GESP</p> <p>Action completed Consultation</p> <p>Action completed Critical review of plans and policies</p> <p>Action completed Duty to cooperate agreements</p> <p>Action completed Duty to cooperate processes</p> <p>Action completed Evidence</p> <p>Action completed National Planning Policy</p> <p>Action completed Political support</p> <p>Action completed Qualified staff</p> <p>Action completed Review other plans</p> <p>Action completed Training</p>
<p>Risk Code: ST44</p> <p>Unmitigated Status: High (12)</p> <p>Mitigated Status: Medium (8)</p> <p>Last Review Date: 09/02/2026</p>	<p>Flood risk management</p> <p>A lack of appropriate flood risk management of Council land and/or property. A lack of management of flood risk associated with new development through increased surface water runoff or development in flood risk areas through the lack of planning guidance. A lack of working with partners such as the Environment Agency, Devon County Council and other Risk Management Authorities.</p>	<p>Risk Responsible Officer: Neil Blaney, Richard Rainbow</p> <p>Mitigation:</p> <p>Action ongoing - Local Flood Risk Management Strategy</p> <p>Action ongoing Coastal flood and Erosion works</p> <p>Action ongoing Flood risk management schemes</p> <p>Action ongoing Planning guidance and application review</p>

		<p>Action ongoing Regular meetings with key partners</p>
<p>Risk Code: ST45 Unmitigated Status: High (12) Mitigated Status: High (12) Last Review Date: 09/02/2026</p>	<p><u>Flood risk resilience</u> A lack of flood risk management plans including supporting of Community Plans and Emergency Flood Response plans. A lack of flood risk resilience associated with new development through increased surface water runoff or inappropriate development in flood risk areas through the lack of planning guidance. A lack of working with partners such as the Environment Agency, Devon County Council and other Risk Management Authority.</p>	<p>Risk Responsible Officer: Michelle Luscombe, Richard Rainbow Mitigation:</p> <p>Action ongoing Local Flood Risk Management Strategy</p> <p>Action ongoing Local Resilience Forum</p> <p>Action ongoing Planning Guidance and Review</p> <p>Action ongoing Promotion of Flood Resilience schemes</p>
<p>Risk Code: ST46 Unmitigated Status: Very High (20) Mitigated Status: High (12) Last Review Date: 17/02/2026</p>	<p><u>Failure of ICT security measures leading to a cyber attack</u> Failure to identify, assess and put in place ICT security measures that protect from cyber attack the network and information systems that support essential service delivery. This could lead to financial loss, service delivery failure, disruption, damage/corruption of data a loss in public confidence and reputation</p>	<p>Risk Responsible Officer: Sue Heath, Amanda Pujol Mitigation:</p> <p>Action ongoing Acceptable Use Policy</p> <p>Action ongoing Business Continuity Plan</p> <p>Action ongoing Cyber security awareness training</p> <p>Action ongoing Cyber security risk management regime</p> <p>Action ongoing ICT cyber security lead</p> <p>Action ongoing Incident response policy</p> <p>Action ongoing Internal audit review</p> <p>Action needed Strata Monthly Report</p> <p>Action ongoing User awareness</p>

**Teignbridge District Council
Audit Committee
25 March 2026
Part 1**

FINANCIAL INSTRUCTIONS WAIVERS and CONTRACT RULES EXEMPTIONS

Purpose of Report

To inform Members of the number of times the Financial Instructions and Contract Procedure Rules have been waived or exempted and the reasons for this.

Recommendation(s)

The Audit Committee resolves to note the report.

Financial Implications

None - advisory report only.

Legal Implications

There are no specific legal implications. The reporting of Exemptions to the Audit Committee is a requirement of the Financial Instructions and Contract Procedure Rules within the Constitution.

Risk Assessment

Risks are evaluated when individual exemption approval is sought. Exemptions would not be approved if they presented unacceptable risk.

Environmental / Climate Change Implications

None.

Report Author

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Executive Member

Councillor John Parrott – Executive Member for Corporate Resources

Appendices/Background Papers

None.

1. PURPOSE

- 1.1 To inform Members of the number of times the Financial Instructions and Contract Procedure Rules have been exempted and the reasons for this.

2 BACKGROUND

- 2.1 The Financial Instructions and Contract Procedure Rules provide the framework for managing the Council’s financial affairs. They apply to every member and officer of the Council and anyone acting on its behalf. Sometimes there are instances where the rules cannot be followed, and requests are made to waive or exempt them. One of the following criteria must be met:

Financial Instructions waiver criteria:

1	LIFE OR DEATH There is significant chance that the life or health of officers, members, or the public will be put at real risk.
2	INCREASED COST / LOSS OF INCOME The Council will incur significant avoidable costs or lose significant income.
3	LIMITED MARKETS The Council would be wasting its time tendering as supply of the product or service is demonstrably restricted to one or few businesses.
4	URGENT ACTION REQUIRED The Council would be criticised for failing to act promptly.

Contract Procedure Rules exemption criteria:

1	SINGLE SUPPLIERS The public contract concerns the creation or acquisition of a unique work of art or artistic performance. A particular supplier is in possession of intellectual property or other exclusive rights and there are no reasonable alternatives. Absence of competition for technical reasons and provided there are no reasonable alternatives, only a particular supplier can supply the goods, services or works required.
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2	<p>PROTOTYPES AND DEVELOPMENT</p> <p>When procuring a prototype or other novel good or service that is designed or developed at the request of the contracting authority.</p>
3	<p>ADDITIONAL OR REPEAT GOODS, SERVICES OR WORKS</p> <p>Where the contracting authority wishes to buy additional or to partly replace existing goods, services or works which are the same or compatible with existing provisions (both those already supplied or that are contracted to be supplied).</p> <p>A contract has previously been awarded under a competitive tendering procedure and the tender notice or tender documents set out that the intention was to carry out a subsequent procurement of similar goods, services or works by direct award (within 5 years of the contract).</p>
4	<p>COMMODITIES</p> <p>Where goods are purchased on a commodity market. In this case the price and availability are generally driven by demand in the market which means requiring suppliers to tender in the usual manner is unnecessary, not appropriate and may not drive the best outcome for the contracting authority.</p>
5	<p>URGENCY</p> <p>Where the public contract cannot be awarded on the basis of a competitive tendering procedure because the goods, services or works are strictly necessary for reasons of extreme and unavoidable urgency.</p>
6	<p>LEGISLATION</p> <p>Where any Procurement Legislation or other legislation prevents a procurement process being followed</p>
7	<p>INCREASED COSTS / LOSS OF INCOME</p> <p>The Council would incur significant avoidable costs or lose significant income.</p>
8	<p>ADVANTAGEOUS TERMS ON INSOLVENCY</p> <p>The award of the public contract to a particular supplier will ensure terms particularly advantageous to the contracting authority due to the fact that a supplier (whether or not the one to which the contract is to be awarded) is undergoing insolvency proceedings.</p>

3 WAIVERS / EXEMPTIONS

3.1 The following waivers and / or exemptions have been processed since the 17 December 2025 monitoring report:

Proposing Officer	Proposal / Reason	Approval
<p>Housing Enabling and Development Manager</p>	<p>Sherborne House car park affordable housing project</p> <p>Full Council on 23 October 2025 approved Nevada Construction as the preferred supplier for this housing project. As recommended by the council's external employer's agent, pre-commencement design activities were needed before signing the Design and Build contract.</p> <p>Value: £95,000 excluding VAT</p> <p>Reason: Urgent action required to sign the building contract and claim the grant funding by the deadline of 31 March 2026.</p>	<p>Head of Housing</p>
<p>Director of Customer and Transformation</p>	<p>Interim Head of Human Resources and Organisational Development</p> <p>Interim Head of Human Resources and Organisational Development to be supplied through SOLACE from March to September 2026 (six months) pending the outcome of the Local Government Reorganisation (LGR).</p> <p>Value: £61,620 excluding VAT (based on £790.00 day rate for three days per week for six months)</p> <p>Reason: Limited market / single supplier / urgent action: SOLACE is experienced in providing interim management services for local government. There is an urgency to fill this role to maintain the management of this service when the current postholder retires at the end of March 2026.</p>	<p>Managing Director and Head of Paid Services</p>
<p>Property Maintenance Officer</p>	<p>Teignmouth Seafront Storm Damage</p> <p>To reinstate the flower beds, paving, etc. on Teignmouth Seafront following storms Ingrid and Chandra. Due to the tight timescales three</p>	<p>Head of Assets</p>

	<p>contractors provided quotes. The works have been split into two areas (north and south of the pier) enabling two contractors to have the resources to complete the works within 30 days of the storm damage.</p> <p>Value: £40,409.90</p> <p>Reason: Urgent action / single supplier: to complete the works within 30 days of the storm to comply with the Bellwin scheme.</p>	
<p>Climate, Coastal and Drainage Manager</p>	<p>Network Rail Teignmouth resilience works</p> <p>Undertake procurement of a contractor to support Network Rail to undertake beach reprofiling to enable the use of undertrack crossings for a dewatering trial.</p> <p>Network Rail have requested support from the council for a short-term excavation on Teignmouth beach as part of a groundwater abstraction trial starting from 16 March 2026 for fourteen days. Once complete the beach will be reinstated and the trial data will inform future strategic rail resilience measures at Teignmouth.</p> <p>Network Rail have approached a sufficiently qualified contractor with the equipment to enable the works to be undertaken safely with the marine environment, in timeline required. The council will manage the contract with Network Rail project managing the works.</p> <p>Value: £56,933.87 (all costs will be paid upfront, including office time, by Network Rail to mitigate the financial risk).</p> <p>Reason: Urgent action / single supplier: failure to undertake the pump trial in March 2026 will result in Network Rail postponing their trial by 12 months or cancelling the trial.</p>	<p>Head of Strategy and Partnerships</p>

Waiver / Exemption Analysis:

No. of Waivers / Exemptions								
Prior years		Dept	2025-2026					
2023-2024	2024-2025		YTD	June	Sept	Dec	Mar	
6	5	Strategy & Partnerships	5	1	2	1	1	
0	0	Neighbourhoods	0	0	0	0	0	
0	0	Building Control	0	0	0	0	0	
4	1	Development Management	0	0	0	0	0	
0	0	Legal & Democratic Services	1	0	1	0	0	
2	0	Human Resources	2	0	0	1	1	
1	0	Financial Services & Audit	0	0	0	0	0	
0	1	Assets	2	1	0	0	1	
3	0	Customer & Digital	0	0	0	0	0	
3	0	Environmental Services	1	0	0	1	0	
5	3	Housing	2	0	1	0	1	
1	0	Leisure	0	0	0	0	0	
25	10	Total	13	2	4	3	4	
Value of Waivers / Exemptions								
Prior years		Dept	2025-2026					
2023-2024	2024-2025		YTD	June	Sept	Dec	Mar	
£645,041.00	£177,826.00	Strategy & Partnerships	£303,362.87	£105,300.00	£120,769.00	£20,360.00	£56,933.87	
£0.00	£0.00	Neighbourhoods	£0.00	£0.00	£0.00	£0.00	£0.00	
£0.00	£0.00	Building Control	£0.00	£0.00	£0.00	£0.00	£0.00	
£206,867.00	£68,610.00	Development Management	£0.00	£0.00	£0.00	£0.00	£0.00	
£0.00	£0.00	Legal & Democratic Services	£40,000.00	£0.00	£40,000.00	£0.00	£0.00	
£58,800.00	£0.00	Human Resources	£103,620.00	£0.00	£0.00	£42,000.00	£61,620.00	
£32,800.00	£0.00	Financial Services & Audit	£0.00	£0.00	£0.00	£0.00	£0.00	
£0.00	£21,600.00	Assets	£425,409.90	£385,000.00	£0.00	£0.00	£40,409.90	
£51,190.00	£0.00	Customer & Digital	£0.00	£0.00	£0.00	£0.00	£0.00	
£131,900.00	£0.00	Environmental Services	£90,000.00	£0.00	£0.00	£90,000.00	£0.00	
£176,000.00	£282,974.00	Housing	£140,000.00	£0.00	£45,000.00	£0.00	£95,000.00	
£50,046.00	£0.00	Leisure	£0.00	£0.00	£0.00	£0.00	£0.00	
£1,352,644.00	£551,010.00	Total	£1,102,392.77	£490,300.00	£205,769.00	£152,360.00	£253,963.77	
Note: 2023-2024 Strategy & Partnerships includes Community Safety for three years £244,000 for delivery of projects under UKSPF and coastal monitoring for six years £202,041 for accommodation and IT costs								

4. IMPLICATIONS, RISK MANAGEMENT & CLIMATE CHANGE IMPACT

4.1 Financial

There are no direct financial implications as this is an advisory report only. The financial impacts of the spending covered by the exemptions were assessed at the time these procurements were carried out.

4.2 Legal

The reporting of waivers / exemptions to the Audit Committee is a requirement of the Financial Instructions and Contract Rules within the Constitution.

4.3 Risks

Risks are evaluated when individual waiver / exemption approval is sought. Waivers / exemptions would not be approved if they presented unacceptable risk.

5. CONCLUSION

That this advisory report be noted.

6. GROUPS CONSULTED

Not applicable.

7. ENVIRONMENTAL/CLIMATE CHANGE IMPACT

Not applicable.

8. DATE OF IMPLEMENTATION (CONFIRMATION OF DECISION SUBJECT TO CALL-IN)

Not applicable.

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