

**MINUTES  
AUDIT COMMITTEE**

**Tuesday 24 June 2025**

Councillor Roxanne Ellis  
Councillor Helen Greensmith  
Councillor Paul Hughes  
Councillor Alison Hunt

Councillor Darren Maltby  
Councillor Grahame Pope  
Councillor Ruth Strong  
Jonathan Causton

Officers in Attendance: M Hill, T Adams and B Hopewell

Guests in Attendance: M Armstrong (BDO), J Norman (Mazars) and F Orton (BDO)

**1 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.**

**Election of Chair**

In the absence of the Chair and Vice-Chair, Councillor Ellis was elected as Chair for the meeting.

Apologies for absence were received from Councillors Barnes, Bestwick and McCrossen. Councillors Ellis, Maltby and Pope attended as substitute.

**2 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 18/03/25.**

**RESOLVED:**

That the minutes of the above meeting, having been circulated, be approved as a correct record.

**3 DECLARATION OF INTERESTS.**

None.

**4 EXTERNAL AUDIT FEES 2024-25**

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, informing Members of the proposed audit fees in respect of the 2024/25 financial year.

Members moved an amendment to the recommendations that additional information regarding the eligibility of available grant funding should be included in the report when submitted to Council.

**RESOLVED to:**

- 1) Note the audit fee letter for 2024/25;
- 2) Include information on the eligibility of available grant funding in the report submitted to Council; and
- 3) Recommend to Council the approval of the additional budget required of £88,549 for the 2024/25 External Audit fees.

**5 ACCOUNTING POLICIES 2024-25**

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, presenting the proposed Accounting Policies to be applied in the production of the 2024/25 financial statements for approval.

**RESOLVED to:**

Approve the Accounting Policies 2024/25 as set out in the Appendix, for application to the financial statements in respect of 2024/25.

**6 BDO PROGRESS REPORT**

Consideration was given to a report of the Internal Audit Partner (BDO), which had been circulated in advance of the meeting, summarising the outcome of the internal audit activity completed by the BDO Internal Audit Team for the period April to June 2025.

**RESOLVED to:**

Note the progress of the delivery against the 2024/25 internal Audit Plan, including the Executive Summary for the following audit reports; Parks and Street Care, Fleet Management, Budget Management, Procurement and Contract Management.

**7 BDO ANNUAL REPORT**

Consideration was given to a report of the Internal Audit Partner (BDO), which had been circulated in advance of the meeting, providing the Head of Internal Audit Opinion based on the outcome of the internal audit activity completed by the BDO Internal Audit Team in accordance with the approved 2024/25 Internal Audit Plan.

**RESOLVED to:**

Note and approve the Internal Audit Annual Report and Head of Internal Audit Opinion for 2024/25.

**8 RISK SCORECARD QUARTER 4 2024/25**

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, updating Members on the current level of assurance which could be provided against each corporate risk.

**RESOLVED to:**

Note the current risk level and actions identified within the Corporate Risk Register.

**9 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.**

None.

The meeting finished at 6.34 pm

Signed by Chair:  
Date: