

**MINUTES  
AUDIT COMMITTEE**

**Tuesday 9 December 2025**

Councillor Ron McCrossen (Chair)

Councillor Paul Hughes	Councillor Martin Smith
Councillor Alison Hunt	Councillor Sam Smith
Councillor Catherine Pope	Jonathan Causton

Absent: Councillor Ruth Strong

Officers in Attendance: T Adams, F Whyley and C Goodall

Guests in Attendance: M Armstrong (BDO) and Jennifer Norman (Mazars)

**19 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

Apologies for absence were received from Councillors Barnes, Bestwick, Greensmith and Strong.

Councillors C Pope, M Smith and S Smith attended as substitutes.

**20 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 16 SEPTEMBER 2025**

**RESOLVED:**

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

**21 DECLARATION OF INTERESTS**

None.

**22 EXTERNAL AUDITORS (MAZARS) - DRAFT ANNUAL REPORT**

The Chief Finance Officer & Section 151 introduced a report, which had been circulated in advance of the meeting, informing Members of the progress of the External Audit for the 2024/25 Statement of Accounts.

The External Auditor then summarised the report.

**RESOLVED to:**

- 1) Note the External Audit Draft Annual Report attached at Appendix 1 as presented by Mazars.
- 2) Note the recommendations set out in each section in the report.

## **23 INTERNAL AUDITORS (BDO) - PROGRESS REPORT**

The Internal Audit Partner introduced a report, which had been circulated in advance of the meeting, summarising the outcome of internal audit activity completed by the BDO Internal Audit Team for the period October to December 2025.

### **RESOLVED to:**

- 1) Note the progress of the delivery against the 2025/26 Internal Audit Plan, including the confidential Main Financial Systems Report which would be presented in a confidential session.

## **24 UPDATE OF RISK MANAGEMENT FRAMEWORK**

The Deputy Chief Executive introduced a report, which had been circulated in advance of the meeting, seeking approval to recommend updates to the Risk Management Strategy to Cabinet for adoption.

### **RESOLVED to:**

- 1) Recommend to Cabinet, the adoption of the amended Risk Management Framework at Appendix 1 to this report.

## **25 CORPORATE RISK MANAGEMENT REVIEW - QUARTER 2 JULY - SEPTEMBER 2025**

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 that could be provided against each corporate risk.

### **RESOLVED to:**

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

## **26 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT**

None.

The meeting finished at 6.25 pm

Signed by Chair:  
Date: