

**MINUTES
AUDIT COMMITTEE**

Tuesday 20 October 2026

Councillor Ron McCrossen (Chair)

Councillor Ruth Strong	Councillor Paul Hughes
Councillor Stuart Bestwick	Councillor Julie Najuk
Councillor David Brocklebank	Jonathan Causton

Absent: Councillor Helen Greensmith

Officers in Attendance: T Adams, D Reason and C Goodall

Guests in Attendance: M Armstrong (BDO) and M Surridge (Mazars)

17 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.

Apologies for absence were received from Councillor Greensmith.

18 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 23 JUNE 2026

RESOLVED:

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

19 DECLARATION OF INTERESTS.

None.

20 BDO INTERNAL AUDIT PROGRESS REPORT

The Internal Auditor introduced a report, which was circulated in advance of the meeting, summarising the outcome of internal audit activity completed by the BDO Internal Audit Team for the period up to the end of September 2026. The report included BDO's assessment of conformance with the Essential Conditions in the Global Internal Audit Standards (GIAS) for Members to agree and approve.

RESOLVED:

1. To note the progress (completion) of the delivery against the 2026/27 Internal Audit Plan, including executive summaries of the Section 106 and Community Infrastructure Levy Report and the Digital Strategy Report.

2. To agree and approve BDO's conformance assessment and the alternative condition for conformance with Standard 8.4 of the GIAS in the Essential Conditions Report (Annex 1).

**21 MAZARS EXTERNAL AUDIT DRAFT ANNUAL REPORT AND
AUDIT STRATEGY MEMORANDUM REPORT 31 MARCH 2026**

The External Auditor introduced the Audit Strategy Memorandum and draft Auditor's Annual Report for the year ended 31 March 2026, which was circulated in advance of the meeting, informing Members of the planned audit scope, timetable, significant risks and rebuilding-assurance approach. As the 2025/26 audit timetable was not yet complete, the Auditor's Annual Report and the findings and conclusions within it remained in draft and subject to the outcome of the remaining audit work.

RESOLVED:

1. To note the Audit Strategy Memorandum dated 20 October 2026 and the draft Auditor's Annual Report for the year ended 31 March 2026.
2. To note the external auditor's provisional conclusions in the draft Auditor's Annual Report, including the anticipated disclaimer of opinion on the financial statements, the current assessment that no significant weaknesses have been identified in the Council's Value for Money arrangements, and the two draft recommendations relating to capital programme delivery and medium-term financial sustainability, subject to completion of the 2025/26 audit.

**22 STATEMENT OF ACCOUNTS 2025-26 AND ANNUAL
GOVERNANCE STATEMENT**

The Chief Finance and Section 151 Officer introduced a report, which was circulated in advance of the meeting, presenting the Council's Statement of Accounts for 2025-26 for information following publication on the Council's website, and presenting the Annual Governance Statement 2025-26 for any further comments or discussion. The Statement of Accounts and Annual Governance Statement would be brought back to the Audit Committee for formal consideration and approval on 26 January 2027, ahead of the statutory backstop date of 31 January 2027.

RESOLVED:

1. To note the Council's unaudited Statement of Accounts for 2025-26 and the key financial matters set out in this report.

2. To consider the Annual Governance Statement 2025-26.
3. To note that the Statement of Accounts and Annual Governance Statement would be presented to the Audit Committee for formal consideration and approval on 26 January 2027, ahead of the statutory backstop date of 31 January 2027.

23 CORPORATE RISK MANAGEMENT REVIEW PERIOD 1 APRIL - JULY 2026

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, providing assurance on the operation of the Council's revised Risk Management Framework and updating Members on the Council's corporate risk profile for the current four-month reporting period.

RESOLVED:

- To note the operation of the revised Risk Management Framework, the current corporate risk position and the controls and mitigating actions identified within the Corporate Risk Register.
- To consider whether the assurance provided is sufficient and identify any matters requiring further review or escalation.

24 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.

None.

The meeting finished at 6.13 pm

Signed by Chair:
Date: