

**MINUTES
AUDIT COMMITTEE**

Tuesday 18 March 2025

Councillor Kyle Robinson-Payne (Chair)

Councillor Sandra Barnes	Councillor Paul Hughes
Councillor Stuart Bestwick	Councillor Alison Hunt
Councillor Helen Greensmith	Jonathan Causton

Absent: Councillor Ruth Strong

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

Guests in Attendance: G Dulay – Internal Audit Partner (BDO) and F Orton – Internal Auditor (BDO)

37 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.

Apologies for absence were received from Councillor Strong.

38 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 25 FEBRUARY 2025

RESOLVED:

That the minutes of the above meeting, having been circulated, be approved as a correct record, subject to a correction at item 35 which should have read that The External Auditor then introduced the report, rather than the Internal Auditor.

39 DECLARATION OF INTERESTS.

None.

40 LOCAL CODE OF CORPORATE GOVERNANCE

The Chair brought this item forward on the agenda.

The Monitoring Officer introduced a report seeking approval for the updated Local Code of Corporate Governance 2025/26.

RESOLVED to:

Approve The Local Code of Corporate Governance for 2025/26.

41 BDO PROGRESS REPORT 2024-25

The Internal Audit Partner (BDO) introduced a report, summarising the outcome of internal audit activity completed by the BDO Internal Audit Team, for the period January to March 2025.

Councillor Greensmith joined the meeting.

RESOLVED to:

Note the progress of the delivery against the 2024/25 Internal Audit Plan, including the Executive Summary for the following audit reports: Temporary Accommodation and Equality, Diversity and Inclusion.

42 BDO INTERNAL AUDIT PLAN 2025/26 - 2027-28

The Internal Audit Partner (BDO) introduced a report, detailing the three-year Internal Audit Plan for 2025/26 – 2027/28, for Gedling Borough Council.

Councillor Hunt left the meeting.

RESOLVED to:

Approve the Internal Audit Plan for 2025/26 – 2027/28.

43 RISK SCORECARD QUARTER 3 2024/25

The Monitoring Officer introduced a report of the Chief Finance and Section 151 Officer, updating members of the Audit Committee on the current level of assurance that can be provided against each corporate risk.

Councillor Hunt re-joined the meeting.

RESOLVED:

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

44 TREASURY MANAGEMENT POLICY AND TREASURY MANAGEMENT PRACTICES

The Chief Finance and Section 151 Officer introduced a report, requesting that Audit Committee agree to set up a working group to

review the newly adopted Treasury Management Policy Statement and the Treasury Management Practices.

Councillor Hughes left the meeting.

Councillor Hughes re-joined the meeting.

RESOLVED to:

Agree to set up a working group to review the Treasury Management Policy Statement and Treasury Management Practices set out in Appendix 1, and bring back any recommendations to the Audit Committee in June.

45 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.

None.

The meeting finished at 7.04 pm

Signed by Chair:
Date: