

**MINUTES
AUDIT COMMITTEE**

Tuesday 16 September 2025

Councillor Sandra Barnes
Councillor Stuart Bestwick
Councillor Paul Hughes

Councillor Alison Hunt
Councillor Ruth Strong
Jonathan Causton

Absent: Councillor Ron McCrossen and Councillor Helen Greensmith

Officers in Attendance: T Adams, F Whyley, J Lovett, D Reason and L Squires

Guests in Attendance: M Armstrong & E Gaeton (BDO), M Surridge (Mazars)

10 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 24 JUNE 2025

RESOLVED:

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

11 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.

Apologies were received from Councillors Greensmith and McCrossen.

12 DECLARATION OF INTERESTS.

None.

13 DRAFT ANNUAL GOVERNANCE STATEMENT AND THE UNAUDITED STATEMENT OF ACCOUNTS 2024/25 COVERING REPORT

The Chief Finance and Section 151 Officer introduced a report informing Members of the proposed Annual Governance Statement 2024/25 and the unaudited Statement of Accounts 2024/25.

RESOLVED to:

- 1) Note the draft Annual Governance Statement 2024/25 and provide any comments for inclusion in the final version when presented to the Audit Committee later in the financial year.

- 2) Note the unaudited Statement of Accounts for 2024/25.

14 EXTERNAL AUDIT PROGRESS REPORT 2024/25

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

The External Auditor then introduced the report.

RESOLVED to:

- 1) Note the External Audit progress Reports attached at Appendix 1 as presented by Mazars.

15 INTERNAL AUDIT PROGRESS REPORT 2025/26

The Internal Auditor introduced a report, which was circulated prior to the meeting, summarising the outcome of internal audit activity completed by the BDO Internal Audit Team for the period July to September 2025.

RESOLVED to:

- 1) Note the progress of the delivery against the 2025/26 Internal Audit Plan, including the Executive Summary for the following audit reports: People Services and Risk Management.

16 CORPORATE RISK MANAGEMENT REVIEW QUARTER 1 JAN - JUNE 2025/26

The Deputy Chief Executive and Monitoring Officer introduced a report, which was circulated prior to 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.

17 CYBER AND COMPLIANCE UPDATE REPORT

This item was withdrawn from the agenda.

18 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.

None.

The meeting finished at 6.20 pm

Signed by Chair:

Date: