

**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: