MINUTES
AUDIT COMMITTEE

Tuesday 24 February 2026

Councillor Sandra Barnes (Chair)

Councillor Stuart Bestwick	Councillor Alison Hunt
Councillor Helen Greensmith	Councillor Ruth Strong
Councillor Paul Hughes	Jonathan Causton

Absent:	Councillor Ron McCrossen
Officers in Attendance:	T Adams, C Goodall, F Whyley and D Reason
Guests in Attendance:	M Armstrong (BDO), Mark Surridge (Mazars)

27 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.

Apologies were received from Councillor R McCrossen.

Apologies were received on behalf of Councillor Greensmith, for lateness.

28 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 9 DECEMBER 2025

RESOLVED:

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

29 DECLARATION OF INTERESTS.

None.

30 EXTERNAL AUDIT COMBINED AUDIT STRATEGY & COMPLETION REPORT 2024/2025

The External Audit Manager introduced a report of the Chief Finance and Section 151 Officer, which had been circulated in advance of the meeting, informing Members of the key findings arising from Mazars' (the Council's external auditors) audit work in respect of 2024/25 Statement of Accounts.

RESOLVED:

To note the Audit Strategy and Completion Report for 2024/25 and refer to Full Council for information.

31 **ANNUAL GOVERNANCE STATEMENT & AUDITED STATEMENT OF ACCOUNTS 2024/2025**

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, seeking approval of the Council's Annual Governance Statement and the Statement of Accounts for 2024/25.

RESOLVED to:

1) Approve the Annual Governance Statement for 2024/25 (Appendix 1).
2) Approve The Statement of Accounts for 2024/25 (Appendix 2).
3) Note the Narrative Statement on pages 3 to 17 of The Statement of Accounts for 2024/25 (Appendix 2).
4) Agree The Draft Letter of Representation (Appendix 3).

32 **INTERNAL AUDIT ANNUAL PLAN - 2026/27**

The Internal Audit Manager introduced a report, which had been circulated in advance of the meeting, detailing the three-year Internal Audit Plan for 2026/27 – 2028/29 for Gedling Borough Council.

Councillor Greensmith joined the meeting at 5.50pm.

RESOLVED to:

1) Approve the Internal Audit Plan for 2026/27 and the Internal Audit Charter.

2) Approve the Internal Audit Strategy and the Quality Assurance and Improvement Programme.

33 **LOCAL CODE OF CORPORATE GOVERNANCE 2026/2027**

The Monitoring Officer introduced a report, which had been circulated in advance of the meeting, seeking approval for the updated Local Code of Corporate Governance 2026/27.

RESOLVED:

To approve The Local Code of Corporate Governance for 2026/27.

34 **CORPORATE RISK MANAGEMENT REVIEW - QUARTER 3 2025/26**

The Chief Finance and Section 151 Officer and The Monitoring Officer introduced a report, which had been circulated in advance of the meeting, updating members of the Audit Committee on the current level of assurance that could be provided against each corporate risk.

RESOLVED:

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

35 INTERNAL AUDIT PROGRESS REPORT 2025/2026

The Internal Audit Manager 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 December 2025 to February 2026.

It was moved and duly seconded that under Section 100(A)(4) of the Local Government Act 1972 the public and press be excluded from the meeting during consideration of the last appendix of the report on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

It was therefore resolved that public and press be excluded from the meeting during the consideration of the last appendix on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

The Internal Audit Manager introduced the Cyber Security Report.

RESOLVED:

To note the progress of the delivery against the 2025/26 Internal Audit Plan, including the Main Financial Systems Report, the Asset Management – Commercial Assets Report and the Cyber Security Report.

36 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.

None

The meeting finished at 6.40 pm

Signed by Chair:
Date: