

**MINUTES
AUDIT COMMITTEE**

Tuesday 23 June 2026

Councillor Ron McCrossen (Chair)

Councillor Ruth Strong	Councillor Julie Najuk
Councillor David Brocklebank	Councillor Martin Smith
Councillor Helen Greensmith	Jonathan Causton
Councillor Paul Hughes	

Absent: Councillor Stuart Bestwick

Guests in Attendance: Gurpreet Dulay (Internal Audit Partner), Mark Surridge (External Auditor)

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

1 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies for absence were received from Councillor Bestwick. Councillor Martin Smith attended as substitute.

2 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 24 FEBRUARY 2026

RESOLVED:

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

3 DECLARATION OF INTERESTS

None.

4 INTERNAL AUDIT 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 up to the end of March 2026.

RESOLVED:

To note the progress (completion) of the delivery against the 2025/26 Internal Audit Plan, including executive summaries of the Asset Management – Residential Assets Report, Complaints and FOIs Report, and the Corporate Governance Report.

5 INTERNAL AUDIT ANNUAL REPORT

The Internal Audit Partner introduced a report, which had been circulated in advance of the meeting, providing the Head of Internal Audit Opinion based on the outcome of the internal audit activity completed by the BDO Internal Audit Team, in accordance with the approved 2025/26 Internal Audit Plan.

RESOLVED:

To note and approve the Internal Audit Annual Report and Head of Internal Audit Opinion for 2025/26.

6 EXTERNAL AUDIT PROGRESS REPORT 2025

The External Auditor introduced a report, which had been circulated in advance of the meeting, informing members of the progress from Mazars' (the Council's external auditors) audit work in respect of 2025/26 Statement of Accounts.

RESOLVED:

To note the Progress Report for 2025/26.

7 ANTI-FRAUD & CORRUPTION STRATEGY

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, presenting the Anti-Fraud and Corruption Strategy and its supporting appendices, including the Whistleblowing Policy Summary, Fraud Response Plan, Anti-Fraud and Corruption Action Plan 2026-27 and Anti-Money Laundering Policy, for review and approval by the Audit Committee.

RESOLVED to:

1. Review the Anti-Fraud and Corruption Strategy and its supporting appendices and recommendations to Cabinet for approval.
2. Note that the strategy provided an updated corporate framework for preventing, detecting, investigating and responding to fraud, bribery, corruption and wider economic crime.
3. Recommend that Cabinet gives authority to the Chief Finance Officer, in consultation with the Monitoring Officer, to make minor amendments to reflect legislative, organisational or operational changes to the documents.

8 WHISTLEBLOWING (SPEAK UP) POLICY

The Deputy Chief Executive and Monitoring Officer introduced a report, which had been circulated in advance of the meeting, presenting the Whistleblowing (Speak Up) Policy and Procedure for review and approval by the Audit Committee for referral to Cabinet.

RESOLVED to:

1. Recommend the Whistleblowing (Speak Up) Policy and Procedure for adoption by Cabinet.
2. Note that the policy provided an updated framework for raising, assessing, handling and reporting serious public-interest concerns connected to the Council.
3. Recommend to Cabinet that authority be delegated to the Deputy Chief Executive and Monitoring Officer, in consultation with the Chief Finance Officer and Section 151 Officer, to make minor amendments to reflect legislative, organisational or operational changes.

9

ANNUAL FRAUD REPORT 2025-26

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, providing the Audit Committee with an annual summary of the Council's counter-fraud, whistleblowing and related assurance activity during 2025/26, together with an overview of key outcomes, known risks and the actions being taken to strengthen the Council's Anti-fraud framework.

RESOLVED to:

1. Note the counter-fraud, whistleblowing and related assurance activity undertaken during 2025/26;
2. Note the outcomes achieved and the areas where further work is required; and
3. Note the actions planned during 2026/27 to further strengthen the Council's counter-fraud arrangements.

10

EXTERNAL AUDIT FEES FOR THE 2025/26 STATEMENT OF ACCOUNTS

The Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, informing members of the proposed external audit fees in respect of the 2025/26 financial year.

RESOLVED:

To note the Audit Fee for 2025/26.

11 ACCOUNTING POLICIES 2025/26

Chief Finance and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, providing the Audit Committee with a summary of the review and update undertaken to the Council's accounting policies for the 2025/26 Statement of Accounts. The report explained the key changes made to reflect updated statutory and accounting requirements and highlighted the Council's approach to the new indexation requirements for property, plant and equipment.

RESOLVED:

To approve the Accounting Policies 2025/26, as set out in the Appendix, for application to the financial statements for 2025/26.

12 ANNUAL GOVERNANCE STATEMENT 2025/26

The Chief Finance & Section 151 Officer introduced a report, which had been circulated in advance of the meeting, presenting the Draft Annual Governance Statement 2025/26 to Audit Committee for consideration and comment. They explained that the Statement would be brought back to Audit Committee in September 2026 for further discussion and again in January 2027 for formal approval and sign-off.

RESOLVED to:

1. Consider the Draft Annual Governance Statement 2025/26.
2. Note the governance review undertaken to support preparation of the Statement, including the sources of assurance used to assess the effectiveness of the Council's governance, risk management and internal control arrangements.
3. Note that the Statement would be brought back in September 2026 for further discussion and again in January 2027 for formal approval and sign-off alongside the Statement of Accounts.

13 CORPORATE RISK MANAGEMENT STRATEGIC 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.

Councillor Greensmith joined the meeting.

Councillor Martin Smith left the meeting.

RESOLVED:

1. To recommend to Cabinet, the adoption of the amended Risk Management Framework at Appendix 1 of the report.

14 CORPORATE RISK MANAGEMENT REVIEW QUARTER 4 2025/26

The Deputy Chief Executive and 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:

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

15 RECRUITMENT OF CO-OPTED AUDIT COMMITTEE MEMBER

The Deputy Chief Executive and Monitoring Officer introduced a report, which had been circulated in advance of the meeting, seeking approval to commence recruitment for another co-opted member on to Audit Committee.

RESOLVED to:

- 1) Authorise the Deputy Chief Executive to commence the recruitment process for one independent co-opted member to join the Audit Committee
- 2) Establish an interview panel of 3 members drawn from the membership of the Audit Committee; and
- 3) Agree that the panel, should bring a recommendation as to appointment to Council
- 4) Agree that the remuneration to Independent Co-opted Members on the Committee be reviewed

16 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT

None.

The meeting finished at 6.45 pm

Signed by Chair:
Date: