

AUDIT COMMITTEE

17 DECEMBER 2025

Present:

Councillors Morgan (Chair), Jackman, Purser, Steemson (Vice-Chair) and Swain

Members in Attendance:

Councillors Palethorpe, Parrott and Smith

Apologies:

Councillors Radford, Ryan and Smith

Officers in Attendance:

Charlie Fisher, Democratic Services Manager and Deputy Monitoring Officer

Sue Heath, Audit Manager

Gordon Bryant, Head of Financial Services and Audit

Christopher Morgan, Assistant Democratic Services Officer

Roz Apperley, External Auditor

Tom Pearce, Principal Strategy and Policy Officer

Beth Bowers, External Auditor

46. MINUTES OF THE PREVIOUS MEETING

It was proposed by Cllr Morgan and seconded by Cllr Jackman and

RESOLVED

That the minutes of the previous meeting be agreed as a correct record and signed by the Chair.

47. DECLARATIONS OF INTEREST.

None.

48. PUBLIC QUESTIONS

None.

49. MEMBERS QUESTIONS

None.

50. EXTERNAL AUDITOR'S AUDIT FINDINGS 2024/25

Note: The title for this item is erroneous. The item is External Audit Sector Update and Progress Report.

The Grant Thornton Audit Manager introduced the item to the Committee. They had been unable to reconcile all risks so far during the auditing process, including in the cash and cash equivalent section of the report. The Audit review in this area was still in progress. The firm had access to additional resources to undertake the work. It was emphasised that the reports provided to the External Auditors needed to be accurate.

Large samples had been received by the finance team. These would be helpful in ensuring that the work is completed by the backstop date. It was noted that the backstop date keeps moving however it was expected that the Audit next year would run more smoothly.

The Committee noted the External Audit Sector Update and Progress Report.

51. EXTERNAL AUDITOR'S ANNUAL AUDITOR'S REPORT 2024/25

The External Auditors introduced the item to the Committee.

There was limited time to address the previously made recommendations regarding governance. The Committee discussed the recommendations as well as the possibility of a new financial system and the need to manage the savings gap before Local Government Reorganisation.

The Committee noted the report.

52. COUNCIL TAX BASE 2026/27

The Head of Financial Services introduced the item to the Committee.

The Committee discussed projections and assumptions. There had been a good collection rate for Council Tax.

It was proposed by Cllr Morgan, seconded by Cllr Jackman, and

RESOLVED

That the Council Tax base for 2026/27 be approved.

53. TREASURY MANAGEMENT MID YEAR REVIEW

The Head of Financial Services introduced the item to the Committee.

The Council was looking to work with Fire and Police Authorities in the future.

The Committee noted the report.

54. STRATEGIC AND CORPORATE RISK REPORT

The Principal Strategy and Policy Officer introduced the item to the Committee.

Members were no longer considered the biggest risk. The Committee discussed flood risk, election risk, and planning risk.

The Committee asked for an item on actions following on from risks. Further information would be shared with them after the meeting.

The Committee noted the report.

55. RIPA (REGULATION OF INVESTIGATORY POWERS) REPORT

The Audit and Information Governance Manager introduced the item to the Committee.

An inspection carried out 18 months prior had been positive. Planning Enforcement did not come under this topic.

The Committee noted the report.

56. GOVERNANCE IMPROVEMENT PLAN MONITORING REPORT

The Audit and Information Governance Manager introduced the item to the Committee.

Following discussions, it was agreed that the Governance Improvement Plan Monitoring Report would go to the Executive Committee for review.

The Committee noted the report.

57. INTERNAL AUDIT UPDATE REPORT

The Audit and Information Governance Manager introduced the item to the Committee. There was work underway to achieve reconciliation from Covid Business Grants, further details of which would be circulated to Committee Members.

It was requested that the Head of Neighbourhoods attend the next Committee meeting to provide an update on the recovery of Penalty Charge Notices.

The Committee noted the report.

58. FINANCIAL INSTRUCTIONS AND CONTRACT RULES WAIVERS AND EXEMPTIONS

The Audit and Information Governance Manager introduced the item to the Committee. All 3 waivers related to the purchasing of specialised items.

The Independent Person asked for a list of waivers by quarter and department to be included. The Committee noted that the purchased Waste vehicles were second hand – this was due to value for money and the limited supply.

The Committee noted the report.

59. AUDIT COMMITTEE FORWARD PLAN

The Committee noted the items on the Audit Committee Forward Plan.

The meeting commenced at 10.00 am and finished at 11.25 am.

Cllr Sally Morgan
Chair