



**North East
Derbyshire**
District Council

Contact: Thomas Scott

Tel: 01246 217045

Email: thomas.scott@ne-derbyshire.gov.uk

Date: Friday, 4 April 2025

To: **Members of the Audit Committee**

Please attend a meeting of the Audit Committee to be held on **Monday, 14 April 2025 at 3.00 pm in Meeting Rooms 1 & 2**, District Council Offices, 2013 Mill Lane, Wingerworth, Chesterfield S42 6NG.

Yours sincerely

Assistant Director of Governance and Monitoring Officer

Members of the Committee

<u>Labour Group</u>	<u>Conservative Group</u>
Councillor Christine Smith – Chair Councillor David Cheetham Councillor Tony Lacey	Councillor Alex Dale Councillor Martin E Thacker MBE JP

For further information about this meeting please contact: Thomas Scott 01246 217045

A G E N D A

- 1 **Apologies for Absence**
- 2 **Declarations of Interest**

Members are requested to declare the existence and nature of any disclosable pecuniary interests and/or other interests, not already on their register of interests, in any item on the agenda and withdraw from the meeting at the appropriate time.

3 Minutes of Last Meeting (20 January and 26 February) (Pages 5 - 10)

To approve as a correct record and the Chair to sign the Minutes of the Audit Committee held on 20 January 2025 and the Minutes of the special Audit Committee held on 26 February 2025.

4 Report of the External Auditors - Mazars (Pages 11 - 30)

5 Reports of the Head of the Internal Audit Consortium

a. Implementation of Internal Audit Recommendations (Pages 31 - 40)

b. Internal Audit Charter (Pages 41 - 54)

c. Internal Audit Plan 2025/26 (Pages 55 - 66)

d. Internal Audit Progress Update (Pages 67 - 76)

6 Reports of the Director of Finance & Resources and S151 Officer

a. Update to Accounting Policies - Leases (Pages 77 - 108)

7 Reports of the Assistant Director Governance & Monitoring Officer

a. Work Programme (Pages 109 - 112)

8 Exclusion of Public

The Chair to move:-

That the public be excluded from the meeting during the discussion of the following item of business to avoid the disclosure to them of exempt information as defined in Paragraphs 3 and 5 of Part 1 of Schedule 12A to the Local Government Act 1972, (as amended by the Local Government (Access to Information) (Variation) Order 2006).

9 Reports of the Managing Director

a. Risk Management Update (Pages 113 - 152)

10 Urgent Matters

To consider any other matter which the Chair of the Committee is of the opinion should be considered as a matter of urgency.

11 Date of Next Meeting

The next meeting of the Audit Committee will take place in the new Municipal Year.



**North East
Derbyshire**
District Council

Access for All statement

You can request this document or information in another format such as **large print** or **language** or contact us by:

- Phone - [01246 231111](tel:01246 231111)
- Email - connectne@ne-derbyshire.gov.uk
- Text - [07800 00 24 25](tel:07800 00 24 25)
- **BSL Video Call** – a three way video call with us and a BSL interpreter. It is free to call North East Derbyshire District Council with [Sign Solutions](#) or call into the offices at Wingerworth.
- Call with [Relay UK](#) via textphone or app on [0800 500 888](tel:0800 500 888) – a free phone service
- **Visiting** our [offices](#) at Wingerworth – 2013 Mill lane, [S42 6NG](#)