

AUDIT COMMITTEE

MINUTES OF MEETING HELD ON MONDAY, 14 APRIL 2025

Present:

Councillor Christine Smith (Chair) (in the Chair)
Councillor David Cheetham (Vice-Chair)

Councillor Tony Lacey

Councillor Martin E Thacker MBE JP

Also Present:

J Dethick	Director of Finance and Resources & (Section 151 Officer)
J Williams	Head of Internal Audit Consortium
T Scott	Governance and Scrutiny Officer
V Sharma	Assistant Audit Manager - Forvis Mazars

AC/5 Apologies for Absence

**2/24-
25**

An apology for absence was received from Councillor Alex Dale.

AC/5 Declarations of Interest

**3/24-
25**

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

No declarations of interest were made.

AC/5 Minutes of Last Meeting (20 January and 26 February)

**4/24-
25**

RESOLVED – That the Minutes of the Audit Committee held on 20 January 2025 and the Special Audit Committee held on 26 February 2025 be approved.

AC/5 Update to Accounting Policies - Leases (moved forward)

**5/24-
25**

The Director of Finance and Resources presented a report to the Committee requesting approval of the updated accounting policies to adopt for the current financial year in preparation of the Statement of Accounts 2024/25.

Members referred to the mentions in the updated policy of ‘peppercorn’ and felt that the word could be confusing because some people would not be aware of how much ‘peppercorn’ meant in each case. The Director of Finance and Resources agreed to make the wording more direct.

RESOLVED -

(1) That the Committee approved the updated Accounting Policies detailed at

Appendix 1 to the report.

- (2) Members were requested to note that any proposed amendments or changes to these policies will be reported back to this Committee, together with an explanation for the reasons a change is considered to be appropriate and detailing any financial implications of the amendments.

AC/5 **Report of the External Auditors - Mazars**

**6/24-
25**

The Assistant Audit Manager - Forvis Mazars presented the Council's External Audit Progress Report for April 2025.

Members were informed that Section 2 of the report identified national publications with relevance to the Council's External Audit.

RESOLVED – That the update be noted.

AC/5 **Implementation of Internal Audit Recommendations**

**7/24-
25**

The Head of the Internal Audit Consortium presented a report summarising the internal audit recommendations made, implemented and outstanding for the financial years 2022/23 to date.

RESOLVED – That the update be noted.

AC/5 **Internal Audit Charter**

**8/24-
25**

The Head of the Internal Audit Consortium presented a report proposing approval of the new Internal Audit Charter that reflects the requirements of the Global Internal Audit Standards in the UK Public Sector.

RESOLVED –

(1) That the Internal Audit Charter was agreed.

(2) That the agreed Internal Audit Charter be reviewed annually or sooner than that in the event of any significant changes to the Internal Audit function or the Global Internal Audit Standards.

AC/5 **Internal Audit Plan 2025/26**

**9/24-
25**

The Head of the Internal Audit Consortium presented a report to consider the Internal Audit Plan for 2025/26.

Members mentioned that for the 'contingency days' in the report, they would like safeguarding and cyber security including within this. The Head of the Internal Audit Consortium explained that safeguarding had performed well in the last Plan, so this was unnecessary. Also, internal Audit were carrying out a Cyber Audit right now.

RESOLVED -

(1) That the Internal Audit Plan for 2025/26 was agreed.

(2) That it be noted that the plan is provisional and may need adjusting and prioritising in the light of any changes in the Council's business, risk operations, programs. Systems, controls and organisational culture.

AC/6 **Internal Audit Progress Update**

**0/24-
25**

The Head of the Internal Audit Consortium presented a progress report in respect of the 2024/25 Internal Audit Plan.

RESOLVED – That the report was noted.

AC/6 **Work Programme**

**1/24-
25**

The Director of Finance and Resources presented a report to enable the Audit Committee to approve the Work Programme for 2024/25.

Members were informed that this would be the final Work Programme of 2024/25 before a new Programme was drafted for 2025/26.

Members were reminded that the new 2025/26 Work Programme would include two previous requests made by the Committee:

- It should set the Committee's work out over a longer period by including the next four years instead of the next one year.
- 'Devolution Risks' should be included in the 2025/26 Work Programme.

RESOLVED – That the draft Work Programme 2024/25 be approved.

AC/6 **Risk Management Update**

**2/24-
25**

The Chair explained to the Committee that the Managing Director had been unable to attend this meeting to present the Risk Management Update.

The Committee agreed to defer the report until the next Audit Committee meeting, to allow the Managing Director to attend and provide more detail.

RESOLVED – That the Risk Management Update be deferred until the next Audit Committee meeting,

AC/6 **Urgent Matters**

**3/24-
25**

None.

AC/6 **Date of Next Meeting**

**4/24-
25**

The next meeting of the Audit Committee was scheduled to take place in the new municipal year.