

## **AUDIT COMMITTEE**

### **MINUTES OF MEETING HELD ON MONDAY, 19 JANUARY 2026**

#### **Present:**

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

Councillor Martin E Thacker MBE JP

#### **Also Present:**

L Hickin	Managing Director & Head of Paid Service
J Dethick	Director of Finance and Resources (Section 151 Officer)
J Wells	Corporate Finance Manager / Deputy S151 Officer
J Williams	Head of Internal Audit Consortium
C Catterall	Internal Auditor
T Scott	Governance and Scrutiny Officer
G Garg	Forvis Mazars Assistant Manager
S Kitching	Arlingclose Consultancy Director
P Roberts	Arlingclose Client Director

#### **AC/2 Apologies for Absence**

7/25-

26

Apologies for absence had been received from Councillor Alex Dale and Councillor Tony Lacey.

#### **AC/2 Declarations of Interest**

8/25-

26

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 were made.

#### **AC/2 Minutes of Last Meeting**

9/25-

26

RESOLVED – That the Minutes of the Audit Committee held on 24 November 2025 be approved as a correct record.

#### **AC/3 Internal Audit Progress Update**

0/25-

26

The Head of the Internal Audit Consortium presented a progress report in respect of the 2025/26 Internal Audit Plan.

Members referred to Appendix 3 of the report, which included a line stating that “Climate Change (carried forward)” and asked when this had been carried forward to. The Head of the Internal Audit Consortium explained that the climate change audit had been rolled forward from the 2024/25 financial year to 2025/2026 and

that the audit would be completed in March.

RESOLVED – That the report be noted.

**AC/3** **Proposed External Review of Internal Audit**

**1/25-  
26**

The Head of the Internal Audit Consortium presented a report to consult Members on the format of the external review of Internal Audit that was required at least once every 5 years by Standard 8.4 of the Global Internal Audit Standards (GIAS).

The Head of the Internal Audit Consortium explained that the specification for the review would be agreed with each Section 151 Officer (Chesterfield Borough Council, North East Derbyshire District Council, Bolsover District Council and Derbyshire Dales District Council.)

RESOLVED –

- (1) That the Audit Committee authorised proceeding with the procurement of an external provider for the Internal Audit Consortium members and DDDC to undertake an independent validation of a self-assessment against the CIPFA checklist for conformance with the GIAS in the UK Public Sector.
- (2) That the Audit Committee delegated authority to the Head of the Internal Audit Consortium and the Section 151 Officers (CBC, NEDDC, BDC & DDDC) to agree the specification of the assessment, to assess quotations received based on cost and quality and to appoint an external provider to undertake the assessment.
- (3) The Committee noted that the delay in the publication of the CIPFA checklist in respect of the GIAS may result in the external review being slightly later than May 2026.
- (4) The Committee noted that the external assessor's report once completed would be presented to this Committee for review and comment.

**AC/3** **Treasury Management Refresher Training**

**1/25-  
261**

The two Directors from Arlingclose gave the Committee a presentation including refresher training on Treasury Management.

The Chair stated that it would be beneficial for the Committee to receive this training again soon so it was fresh in their minds.

RESOLVED – That the training presentation was noted.

**AC/3** **Treasury Management Strategies**

**1/25-  
262**

The Director of Finance and Resources presented a report to enable the Committee to consider the treasury strategies prior to them being taken to Council for approval.

The Director of Finance and Resources explained that the Council kept most of its

cash liquid.

Councillor ME Thacker wished it to be recorded in the minutes that he would abstain during the vote about the treasury strategies.

RESOLVED - That the Committee noted this report and the attached strategies.

**AC/3** **Proposed Accounting Policies**

**1/25-  
263**

The Director of Finance and Resources presented a report requesting approval by the Committee of the accounting policies that it was proposed to adopt for the current financial year in the preparation of the Statement of Accounts 2025/26.

RESOLVED -

- (1) That the Committee approved the Accounting Policies detailed at Appendix 1 to this report.
- (2) That the Committee noted 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/3** **Work Programme 2025-27**

**2/25-  
26**

The Director of Finance and Resources presented a report to enable the Audit Committee to approve the Work Programme for the period 2025/27.

Members agreed to add an item to the Work Programme for the July 2026 meeting which would be a discussion on Local Government Reform.

The Chair informed Members that the Committee meeting scheduled for 23 February 2026 had been cancelled.

RESOLVED –

- (1) That an item be added to the 2025/27 Work Programme for July 2026 for a discussion on Local Government Reform.
- (2) That the Work Programme be approved with this addition.

**AC/3** **Urgent Matters**

**3/25-  
26**

None.

**AC/3** **Risk Management Update**

**4/25-  
26**

The Managing Director presented a report to update Members on the current position regarding Risk Management arrangements and the Strategic Risk Register as of December 2025/January 2026.

Members discussed the mentions in the report of Climate Change. Members

requested that a Climate Change presentation be given to Council.

RESOLVED – That the Committee noted the report and Strategic Risk Register as of December 2025/January 2026 as set out in Appendix 1.

**AC/3** **Date of Next Meeting**

**5/25-**

**26**

The next meeting of the Audit Committee was scheduled to take place on Monday 27 April 2026 at 3.00 pm.