

AUDIT COMMITTEE

MINUTES OF MEETING HELD ON MONDAY, 24 NOVEMBER 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 Collins	Forvis Mazars LLP
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
D Parker	Housing Intelligence and Assurance Officer
A Bryan	Governance Manager

AC/1 Apologies for Absence

6/25-

26 Apologies for absence had been received from Councillor Alex Dale.

AC/1 Declarations of Interest

7/25-

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.

Councillor C Smith declared that she was a board member of Rykneld Homes Limited but this was not a prejudicial interest in respect of the items being considered.

AC/1 Minutes of Last Meeting

8/25-

26 RESOLVED – That the Minutes of the Audit Committee held on 28 July 2025 be approved as a correct record.

AC/1 External Audit Completion Report 2024/25

9/25-

26 J Collins, Forvis Mazars LLP, presented the Audit Completion Report (year ended 31 March 2025). At the time of issuing the report and subject to the satisfactory completion of the auditors remaining work, they anticipated issuing an unqualified opinion, without modification.

The Committee discussed the reference in the report to related party disclosures and that 13 current councillors had not submitted a declaration form. It was noted that officers had done all they could to ensure Members completed the declaration forms. The Committee also discussed the reference to Local Government Reorganisation in the report.

RESOLVED – That the report be noted.

AC/1 External Annual Audit Report 2024/25

9/25-

26a J Collins, Forvis Mazars LLP, presented the Auditor's Annual Report 2024/25. It was explained that this was a public facing document that was draft until the final audit report was issued. The Value for Money commentary was highlighted, as well as the two recommendations regarding financial sustainability and Local Government Reorganisation (LGR).

The Committee welcomed the report and in respect of the sustainability comments, discussed the use of reserves given LGR.

Forvis Mazars LLP and the finance team were thanked for their work.

RESOLVED – that the report be noted.

AC/2 Internal Audit Progress Report

0/25-

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

Attached to the report at Appendix 1 was a summary of reports issued since the Committee last met in respect of the 2025/26 internal audit plan. Five reports had been issued in this period, all with Substantial Assurance. No issues arising relating to fraud had been identified. Appendix 3 to the report provide details of the progress made on the agreed 2025/26 internal audit plan.

It was also reported that once a new part time Auditor started on 12 January 2026 the Consortium would be fully staffed.

RESOLVED – That the report be noted.

AC/2 Monitoring the Implementation of Internal Audit Recommendations

1/25-

26 The Head of the Internal Audit Consortium presented a summary of the internal audit recommendations made, implemented and outstanding for the financial years 2023/24 to date.

Attached to the report at Appendix 1 was an analysis of the number of recommendations made, implemented and outstanding. In total there were just six recommendations outstanding (3 medium and 3 low risk).

The Committee asked about safeguarding, and it was reported that safeguarding was included in a range of audits and it was likely to be covered again in 2026/27.

RESOLVED – That the report be noted.

AC/2 Treasury Management Strategy Update

2/25-

26 The Director of Finance and Resources (Section 151 Officer) presented a

summary of the Treasury Management position for the first and second quarters of 2025/26.

The report set out Treasury Management information for the quarter, as well as monitoring of prudential indicators.

The Committee discussed the increase to the loan portfolio, spreading investments for a better yield and being less risk adverse. The Director of Finance and Resources (Section 151 Officer) confirmed that the Council do diversify investments in line with the strategy.

RESOLVED – that the report concerning the Council's Treasury Management report for Quarter 2 be noted.

AC/2 Safeguarding Update

3/25-

26 The Housing Intelligence and Assurance Officer presented a report which updated the Committee regarding safeguarding arrangements and referrals.

The report set out information regarding safeguarding referrals, referral issues identified, the number of referrals from 1 April 2025 to 30 September 2025, safeguarding policy update and learning and development, and the Derbyshire District Safeguarding Leads Sub Group. The report also set out details regarding the Safeguarding Adults Board, the Derbyshire District Safeguarding Children's Partnership and the Adult Safeguarding Annual Report, as well as suicide and self-harm prevention meetings and actions to be addressed in 2025/26.

The Committee discussed the report and spoke about Domestic Abuse, cuckooing, pro-active referrals and training, and the difficulty in spotting online abuse.

RESOLVED – that the report be noted.

AC/2 Work Programme May 2025 - April 2027

4/25-

26 In respect of the Committee's Work Programme May 2025 to April 2027, it was noted that the Review of the Internal Audit Charter would now be in April 2026, not January.

RESOLVED – that the work programme be noted and approved.

AC/2 Urgent Matters

5/25-

26 None.

AC/2 Date of Next Meeting

6/25-

26 The next meeting of the Audit Committee was scheduled to take place at 3pm on Monday 19 January 2026.