



AUDIT COMMITTEE

DATE: Thursday, 27 March 2025
TIME: 10.30 am
VENUE: Committee Room, Town Hall, Station Road, Clacton-on-Sea, CO15 1SE

MEMBERSHIP:

Councillor Sudra (Chairman)
Councillor Steady (Vice-Chairman)
Councillor Fairley

Councillor Morrison
Councillor Platt

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Meeting papers can be provided, on request, in large print, in Braille, or on disc, tape, or in other languages.

For further details and general enquiries about this meeting, contact Katie Koppenaal Email: kkoppenaal@tendringdc.gov.uk or Telephone on 01255 686585

DATE OF PUBLICATION: WEDNESDAY, 19 MARCH 2025

AGENDA

1 Apologies for Absence and Substitutions

The Committee is asked to note any apologies for absence and substitutions received from Members.

2 Minutes of the Last Meeting (Pages 5 - 10)

To confirm and sign as a correct record, the minutes of the last meeting of the Committee, held on 13 February 2025.

3 Declarations of Interest

Councillors are invited to declare any Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests, and the nature of it, in relation to any item on the agenda.

4 Questions on Notice pursuant to Council Procedure Rule 38

Subject to providing two working days' notice, a Member of the Committee may ask the Chairman of the Committee a question on any matter in relation to which the Council has powers or duties which affect the Tendring District **and** which falls within the terms of reference of the Committee.

5 Report of the Internal Audit Manager - A.1 - Report on Internal Audit - January 2025 to March 2025 and the Internal Audit Strategy & Operational Plan 2025/26 (Pages 11 - 46)

To provide the Committee with a periodic report on the Internal Audit function for the period January 2025 – March 2025, as required by the professional standards and to seek approval of the Audit Committee for the 2025/26 Internal Audit Strategy & Operational Plan.

6 Report of the Internal Audit Manager - A.2 - Anti Fraud and Corruption Strategy & Fraud Risk Register (Pages 47 - 76)

To present to the Audit Committee an updated Anti-Fraud and Corruption Strategy and Fraud Risk Register.

7 Report of the Director (Finance & IT) - A.3 - Audit Committee Work Programme 2025/26 (Pages 77 - 84)

To present for approval the Audit Committee's proposed work programme covering the period April 2025 to March 2026

8 Report of the Director (Finance & IT) - A.4 - Table of Outstanding Issues (Pages 85 - 128)

To present to the Committee the progress on outstanding actions identified by the Committee along with general updates on other issues that fall within the responsibilities of the Committee.

9 Report of Director (Finance & IT) - A.5 - External Auditor's draft Audit Plan & Strategy for the year ending 31 March 2025 (Pages 129 - 162)

To present for consideration the External Auditor's Draft Audit Plan and Strategy for the year ending 31 March 2025.

10 Exclusion of Press and Public

The Committee is asked to consider passing the following resolution:

"That under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting during the consideration of Agenda Item 10 on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 7 of Part 1 of Schedule 12A, as amended, of the Act."

11 Report of the Director (Finance & IT) - B.1 - Risk Based Verification Policy (Pages 163 - 172)

To seek the necessary annual approval of the Council's Risk Based Verification Policy.

Date of the Next Scheduled Meeting

The next scheduled meeting of the Audit Committee is to be held in the at Time Not Specified on Date Not Specified.

Information for Visitors

FIRE EVACUATION PROCEDURE

There is no alarm test scheduled for this meeting. In the event of an alarm sounding, please calmly make your way out of any of the fire exits in the hall and follow the exit signs out of the building.

Please heed the instructions given by any member of staff and they will assist you in leaving the building and direct you to the assembly point

Please do not re-enter the building until you are advised it is safe to do so by the relevant member of staff.

Your calmness and assistance is greatly appreciated.