MINUTES OF THE MEETING OF THE AUDIT COMMITTEE, HELD ON THURSDAY, 26TH MARCH, 2026 AT 10.30 AM IN THE COMMITTEE ROOM, TOWN HALL, STATION ROAD, CLACTON-ON-SEA, CO15 1SE

Present:	Councillors Steady (Vice-Chairman, in the Chair), Fairley, Goldman and Morrison
In Attendance:	Richard Barrett (Corporate Director (Finance and IT) & Section 151 Officer), Craig Clawson (Internal Audit Manager), Karen Hayes (Corporate Governance, Performance & Procurement Manager), Katie Koppenaal (Democratic Services Officer) and Bethany Jones (Democratic Services Officer)

25. CHAIR

In the absence of the Chairman of the Committee (Councillor Sudra), the Chair was occupied by the Vice-Chairman (Councillor Steady).

26. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies for absence were received from Councillors Keteca and Sudra with no substitutions appointed. Apologies were also received from Councillor Placey, who had appointed Councillor Goldman as her substitute.

It was noted that the External Auditors, Sarah McKeane and Jodie Preston had sent their apologies for absence.

27. MINUTES OF THE LAST MEETING

On behalf of Councillor Sudra, the Corporate Director (Finance & IT) reported that, during the previous meeting of the Committee (Minute 22 referred), Councillor Sudra had asked the External Auditor for their view on the A.2 report in relation to the self-assessment of the Council's Internal Audit function. The External Auditor had confirmed at that time that they would provide a response to the Committee in due course.

It was unanimously **RESOLVED** that the Minutes of the meeting held on Thursday, 19 February 2025 be approved as a correct record and be signed by the Chairman, inclusive of the addition noted above.

28. DECLARATIONS OF INTEREST

There were no declarations of interest made by Councillors in relation to any item on the agenda for this meeting.

29. QUESTIONS ON NOTICE PURSUANT TO COUNCIL PROCEDURE RULE 38

On this occasion no Councillor had submitted notice of a question pursuant to Council Procedure Rule 38.

30. REPORT OF THE INTERNAL AUDIT MANAGER - A.1 - REPORT ON INTERNAL AUDIT

The Internal Audit Manager provided his periodic report on the Internal Audit function for the period January 2026 – February 2026 along with the Internal Audit Strategy and Operational Plan for 2026/27.

It was reported that a total of seven audits had been completed since the previous update in January 2026. Six audits were still in fieldwork, and one audit (Electoral Services) had been deferred due to the upcoming Essex County Council elections in May 2026. Six of the seven audits had received a satisfactory overall opinion of 'Adequate' or 'Substantial' Assurance. The Council Tax audit had received an overall opinion of 'Improvement Required'.

The 2026/27 Operational Plan had been developed using a risk-based approach, informed by the Council's Corporate Objectives and Corporate Risks, horizon scanning from other government bodies, and best value standards issued by the Ministry of Housing, Communities and Local Government (MHCLG). The plan had been shaped through engagement with Corporate/Assistant Directors, Heads of Service and service areas to identify activities that would benefit from independent review, including opportunities for efficiency improvements, enhanced use of technology, or areas that had not been subject to audit for a significant period due to their historically lower risk profile. Local Government Reorganisation (LGR) had been considered and with the now announced Government's 'minded to' decision, audit days had been added to the audit plan specifically for LGR without an accurate understanding, as yet, of how those days would be allocated.

Members were reminded that it had been discussed at the previous meeting of the Committee (Minute 22 referred) as to the merits, risks and consequences in undertaking the five-year external assessment required under the Global Internal Audit Standards given the upcoming Local Government Reorganisation. Further understanding was required before reporting back to the Committee. It was highlighted that additional details would be provided to the June 2026 meeting of the Committee.

It was reported that the Accounts and Audit Regulations 2015 required that "*a relevant authority must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance*".

Principle nine of the Global Internal Audit Standards had required the Internal Audit Manager to "*Plan Strategically*" and that therefore they must have implemented the following:-

- *The Chief Audit Executive (CAE) must develop and implement a strategy for the Internal Audit Function to support the strategic objectives and success of the organisation and align with the expectations of the board, senior management and other key stakeholders.*
- *An internal audit strategy is a plan of action designed to chieve a long-term or overall objective. The internal audit strategy must include a vision, strategic objectives, and supporting initiatives for the internal audit function toward the fulfilment of the internal audit mandate.*

- *The CAE must review the internal audit strategy with the board and senior management periodically.*

Questions by Members:	Answers:
It is encouraging to hear that a structured two-year plan is now in place. From our perspective, will there be defined milestones that allow us to monitor progress, particularly regarding the reduction of debt as a percentage? Additionally, could we receive quarterly updates on the recovery plan, including key performance indicators that track the percentage reduction in arrears?	(Craig Clawson) We will bring this matter back through the normal follow-up process, as it has been raised as part of a significant issue. Once a formalised plan is in place, we can determine the preferred frequency of updates. This would be for the Committee to agree with Richard Barrett. (Richard Barrett) As Craig mentioned, we have undertaken extensive internal discussions within the department. From an assurance perspective, the recovery process is phased. When Council Tax bills are issued, the sequence progresses from the initial bill to a first reminder, then a second reminder, followed by a summons and ultimately a liability order. As the process advances, additional recovery options become available. For example, once a liability order is obtained, we can work with HMRC, including the option to recover debt through an attachment on earnings. Following the Covid pandemic, we were left with a substantial volume of unsummoned debt at the reminder stage. One part of the recovery "conveyor belt" had moved forward, resulting in a significant amount of debt already under summons or liability order. This created a backlog within the recovery phase that now needs to be addressed, which is the focus of our current discussions to ensure income is brought in. The financial implications will be reported to Cabinet as part of the Quarterly Financial Reports. Regarding the recovery plan outlined in report A.1, we will not be in a position to confirm its completion until a period of 12 to 18 months has passed. Therefore, it is appropriate for regular updates to be

	provided either through the Internal Audit Manager's report or within the Table of Outstanding Issues report.
In relation to the current debt level of 16% and the intention to reduce it to an "acceptable level," could we receive confirmation in writing of what that acceptable benchmark will be, so that we have clarity on the target being worked toward?	(Craig Clawson) In terms of assessing overall debt levels and attempting to benchmark them against other councils, it is challenging because not all authorities disclose their total debt position. This makes it difficult to establish a reliable comparative benchmark. From our perspective, the key indicator is that the percentage continues to decrease as a result of the work being undertaken. Once all reasonable avenues have been explored, we would expect to see a more pronounced reduction. It is also possible that some portion of the debt may ultimately need to be written off as part of the wider process, although that is not yet clear. There are numerous strands to consider, but as long as the overall debt level is reducing, it demonstrates that the service's efforts are having a positive impact and helping to maintain the debt at a manageable level going forward. (Richard Barrett) To add to that, our in-year debt recovery rate is currently around 97–98%. This relates to new debt generated within the current financial year, which is distinct from the 16% figure referenced earlier, which reflects historic debt from previous years. For benchmarking purposes, the most meaningful comparison is our pre-Covid performance, as that provides a realistic and internally consistent baseline. We will ensure that this information is provided to the Committee so that appropriate assurance can be given.
With regard to resourcing, particularly considering the current vacancy and the pressures associated with LGR, what contingency arrangements are in place to ensure the full delivery of the 400-day plan? Is there a consolidated approach that aligns both internal and external audit resources to support delivery across the programme? We would also	(Craig Clawson) One factor to note is that the apprenticeship within the department is nearing completion. Once that concludes, we will begin the recruitment process for the vacant post, which will strengthen our resourcing position and support full delivery of the plan by ensuring the team is fully staffed. In addition, we have access to

welcome clarity on how assurance will be provided that the plan can be delivered in full.	external audit provision, including specialist support, should it be required. We have not needed to draw on this resource in the past year or two, as our internal establishment has remained stable; however, the option remains available if circumstances change. Overall, we have sufficient resilience within the service to deliver the plan, and at this stage I have no concerns regarding our ability to meet the requirements in full.
With regard to the Disabled Facilities Grant and the Housing Repairs and Maintenance work, are you confident that these areas can be fully concluded prior to Local Government Reorganisation? Additionally, are there any procurement-related risks that the Committee should be aware of?	(Craig Clawson) In terms of closing off the audits that are currently outstanding, I am confident that they will be completed well in advance of LGR. Regarding Housing Repairs and Maintenance, it is such a large and complex area that the audit scope evolves each year, meaning we may not examine the same elements annually. It is therefore possible that issues may arise before LGR, but this will depend on the specific areas reviewed. We will continue to work closely with the service to ensure that everything is in the best possible position as we approach that period.

At this point in the meeting, Councillor Fairley requested the Committee to note that, although the external five-year assessment and its deferral had been discussed at the previous meeting, it remained a matter of concern. She asked that it be formally recorded that the Committee continued to have reservations regarding the potential for external criticism arising from the deferral, as well as any limitations this may impose on the Council in the period leading up to LGR.

Questions:	Answers:
In relation to the Internal Audit Strategy, do you consider the current coverage of emerging LGR-related risks—particularly those affecting shared services, data migration, and transitional governance—to be sufficient? Would it be appropriate to establish a dedicated LGR workstream within the strategy, and could you provide further detail on how this is being approached?	(Craig Clawson) At this stage, as the scope of our involvement is still developing, we have allocated audit days without yet defining the specific areas they will cover. Once this aligns with the requirements of LGR, we will report back to the Committee with details of the work to be undertaken. When our role is fully confirmed, we will prepare and present a dedicated work programme. (Richard Barrett) The point raised earlier regarding housing repairs is

	equally relevant to LGR. It is essential that we have our “house in order” before entering the new Unitary Council, ensuring that key outstanding issues are resolved in advance. In relation to the Annual Governance Statement, we have discussed the need for a separate risk register to provide a coherent structure and place us in a strong position. We must also consider the objectives we are working towards for 1 April 2028, based on current timescales. Significant work is required over the coming months, and the Committee will play an important role in ensuring these targets are achieved. (Craig Clawson) There is also an audit within the plan relating to service plans, through which each department is required to set out its objectives for the next few years in preparation for LGR. This review will provide insight into those planned outcomes and assess whether departments are on track to achieve them.
The plan references a review of Artificial Intelligence (AI)-related risks. Could you clarify which systems and processes this currently applies to, and outline how the Audit Team is equipped to assess and test AI within those areas?	(Craig Clawson) I am not certain that we—or indeed anyone—are fully equipped at this stage to comprehensively test AI. However, we are approaching this area through a consultative review, considering several key aspects. Information governance is a primary focus, including questions around what types of data can or should be input into AI systems and whether appropriate policies are in place to ensure responsible use. We are also exploring where AI may offer the greatest benefit across different service areas. I will shortly be attending an event specifically examining how AI can support Internal Audit functions and enhance service delivery. From an assurance perspective, the pace of development in this field is extremely rapid, and we are working to ensure that our cyber security and information management arrangements remain robust. While AI presents significant

	opportunities, it also introduces new risks, and we are actively working to understand and manage those.

It was moved by Councillor Fairley, seconded by Councillor Morrison and **RESOLVED** that the Committee:-

(a) notes the periodic update and the action tracking report and requests that services capture, as part of the service planning process, the timely resolution of outstanding Internal Audit / Governance matters ahead of 1 April 2028; and

(b) approves the proposed Internal Audit Strategy and Operational Plan for the 2026/27 financial year.

31. REPORT OF THE CORPORATE DIRECTOR (FINANCE & IT) - A.2 - TABLE OF OUTSTANDING ISSUES

Members were aware that a Table of Outstanding Issues was maintained and reported to each meeting of the Committee. This approach enabled the Committee to effectively monitor progress on issues and items that form part of its governance responsibilities.

It was reported that, given the relatively short period of time since the last update had been presented to the Committee on 19 February 2026, there had been no major updates against the general items, the Annual Governance Statement or External Audit recommendations that had usually been set out within the associated appendices. Therefore, those appendices had not been repeated within this report (A.2). However, work remained ongoing against all outstanding actions with timely information set out in the A.2 report where necessary.

In terms of the Annual Governance Statement Actions that had been regularly reported to the Committee, there were no required changes emerging from the recent external audit process, with the various activities having remained unchanged. Existing actions had therefore remained in progress with no major issues to raise at that time, with the usual and more detailed update planned to be presented to the Committee at its meeting that was currently programmed for June 2026.

The Committee heard that the review of the effectiveness of the Audit Committee was a key action included within the current Annual Governance Statement Action Plan and as planned, a review had been undertaken that had included both Officers and Members of the Committee, with the latest facilitated session held with Members on 5 March 2026.

The outcome of that work was currently being reviewed / collated and it was planned to present a summary of the outcomes along with an associated action plan to the June 2026 meeting of the Committee.

It was reported that similarly, the risk management review was also a key action included within the current Annual Governance Statement Plan.

Associated activities that had been undertaken to date, involving both Officers and Members had included:

1) Training had been provided in terms of the Role of the Audit Committee that had been delivered by an external specialist trainer in January 2025.
2) More targeting training had been delivered by an external specialist trainer in January 2026 based on challenging and revieing the Council's current Corporate Risk Framework, register and approach.
3) Following on from 2) above, a facilitated session had been held with Members on 5 March 2026 to review and consider potential changes to the Council's approach.

It was highlighted that the training outlined in point 2) had covered a number of key areas including:

- Benefits and characteristics of effective risk management
- Audit Committee and other Members role in risk management
- Risk registers
- Appetite and tolerance
- Assurance and challenge
- Re-framing risk management

It was further reported that the session had also identified the characteristics of effective risk management along with a high-level view of what an assurance risk framework should ideally include, which was summarised as follows:

Financial Management	Legislative Compliance
Workforce Management / HR	Decision Making
Information Systems Management	Health & Safety
Information Governance and Compliance	Business Continuity and ER
Performance Management and Data	Ethical Standards and Conduct Management
Procurement and Contract Management	Equalities and Inclusion
Project and Programme Management	Risk Mgt / Gov. Assurance
Partnership and Collaboration Governance	Compliance with IA, Ext Audit and Inspections etc.

All of the above elements had been reviewed and considered at the facilitated session held on 5 March 2026 within the following context:

Key Background / Issue	Current Position / Comments
What do we do already?	*We already have in place and actively apply:* A Code of Corporate Governance An Annual Governance Statement and Review Performance Management Reporting Corporate Risk Register and Framework Departmental Risk Registers

	Other risk / governance reviews and activities Internal and External Audit Inspection and Reviews. (*In terms of External Audit, they concluded that the Council had effective risk management arrangements in place and there were no significant overall governance weaknesses identified within their recent VFM review)*
Out risk appetite	Treat, tolerate not terminate
Assurance frameworks v risk frameworks	They ask different questions and capture different things e.g. *RISK – Strategic risks are those risks that could materially affect a local council's ability to function effectively, achieve its statutory duties and strategic objectives, or maintain financial sustainability, governance, and public confidence.* *ASSURANCE - What arrangements do we rely on to ensure success, delivery, performance and compliance.* *Risks concentrate on things going wrong / failures, where assurance focuses on a positive approach of what needs to be in place etc. to ensure / provide assurance across the issues identified within the earlier table above.* *Using financial sustainability as an example:* ***RISK APPROACH** - There is a risk that the Council does not have sufficient funding or resources to deliver its priorities, leading to service failure and financial instability.* ***ASSURANCE APPROACH** - The Council has effective financial management, medium-term financial planning, budget monitoring and governance arrangements in place to ensure it can deliver its priorities and remain financially sustainable within*

	available resources ***What Management / Members would therefore need to seek assurance on would include:*** • *MTFS exists, is up to date, and is stress-tested* • *Budget monitoring is timely and acted upon* • *Reserves strategy is clear and aligned to risk appetite* • *Statutory officer oversight (s151) is effective*
What do other Local Authorities do and what is promoted by relevant organisations within the risk management and assurance sectors?	Evidence suggests that many authorities take a traditional approach adopting the same as the Council in terms of identifying key risks, scoring them and how the Council is responding with inherent and residual risks highlighted. It is also fair to say that this approach aligns with many aspects of advice / guidance from sector experts. However, it is noted that a limited number of Council's are adopting a comprehensive Assurance Framework and 'translating' a number of their existing risks alongside other assurance elements into a fully revised assurance focused approach.

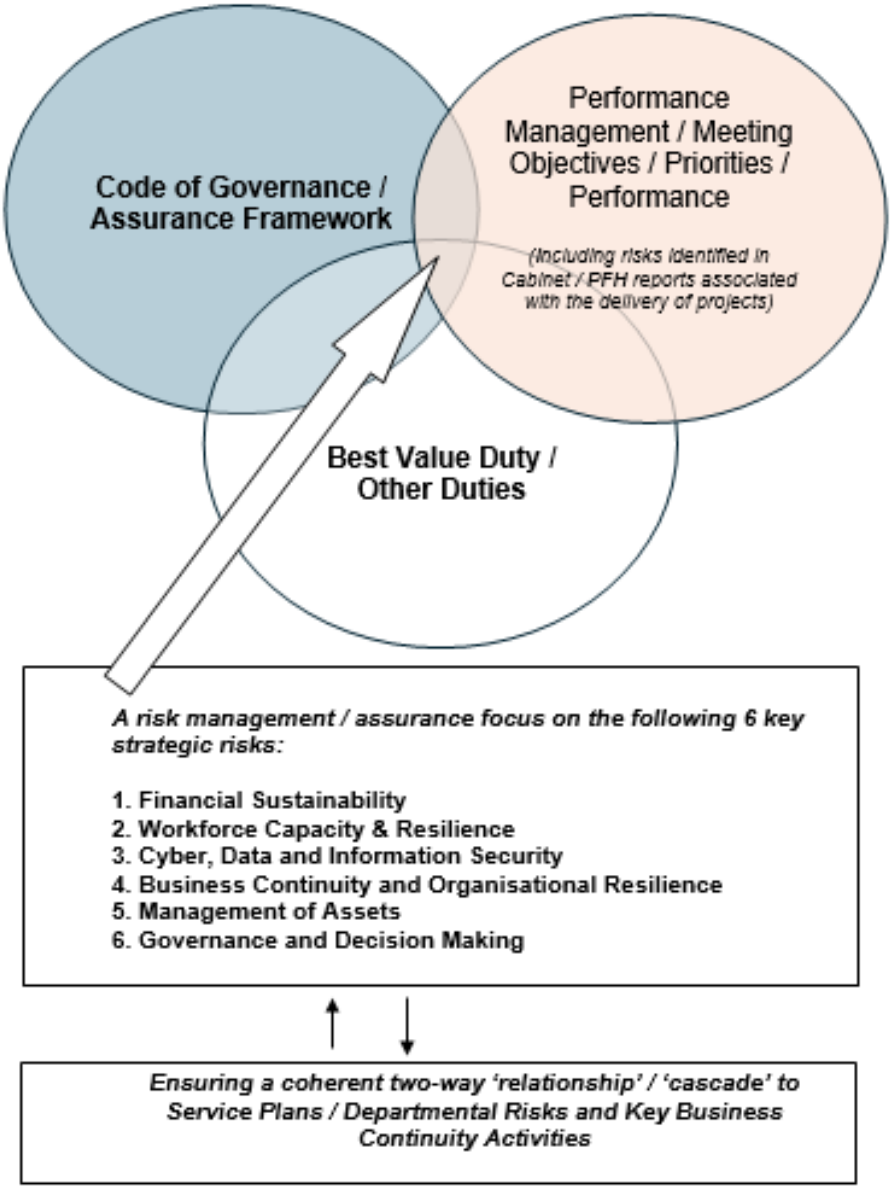
it was reported that, in taking the review forward and reflecting on the challenge raised during the training session held in January 2026, a number of key issues were being considered, together with the wider context for developing the Council's future approach.

- It was noted that the Council already had several important components in place, although there were opportunities to bring these together in a more coherent and accessible framework.
- Members were advised that there were timely opportunities to adopt a stronger assurance-based approach, potentially through a hybrid model. This could also serve as a useful framework in the context of establishing the new Unitary Council, recognising that governance disciplines such as assurance and risk management significantly influence organisational culture, including that of the successor authority.
- The Committee was encouraged to reflect on the distinction between strategic risks and those more appropriately captured at a corporate or departmental level. In doing so, reference was made to the high-level definition of a strategic risk as one where failure would materially impair the organisation's ability to function or deliver its purpose.

- It was acknowledged that there remained value in retaining a form of risk scoring, although this might be more effectively delivered through a traffic-light system rather than a numerical model.
- The importance of balancing capacity, resources and overall effectiveness was emphasised, including the need for engagement from both Officers and Members. Any revised approach should complement existing processes rather than introduce unnecessary additional layers of work or bureaucracy.

Taking these factors into account, the initial outcomes from the facilitated session held with Members on 5 March 2026 had highlighted several key elements to be taken forward, with the aim of achieving a balanced and effective governance framework.

The Committee noted that the following chart, that had been included within the report (A.2) illustrated the proposed underlying structure and approach for further development:



It was highlighted that Officers intended to develop the approach further, with the aim of presenting the proposed revised assurance and risk management framework to the Committee at its next meeting in June. It was noted that this work might include additional facilitated sessions with Officers and Members during the interim period to support timely implementation and ensure the revised approach was embedded as early as possible in 2026/27.

It was acknowledged that the Committee had not received a full risk register report since January 2025, although interim updates had been provided in September 2025 where necessary. Officers emphasised the importance of assuring the Committee that a range of underlying risk-management activities continued to operate effectively within existing governance arrangements. Those activities were also being supplemented by additional work, including:

- The review of departmental risks as part of the Directorate and Service Planning process, supported by Management Team reinforcing the importance of risk management at both operational and corporate levels.
- The monthly reporting of associated risks to the Regeneration and Capital Delivery Board.
- The establishment of the Senior Officer Project Board in the previous year, as referenced in the Annual Governance Statement.

Within this context, Officers confirmed that there were no major issues requiring the Committee's attention at the present time. However, it was considered important to highlight the four current residual risks rated as 'red', as follows:

Risk	**Status / Comments / Update**
RISK 1d - Ineffective Cyber Security Physical and Application (software) Based Protection Management	The network infrastructure hardware was replaced during 2025 and has a realistic end-of-life longevity of 5-7 years (2030 – 2032). The Cloud Infrastructure provides significantly enhanced resilience / recovery capabilities in terms of hardware failure. Remote working capabilities provides key business continuity and service delivery options if / when key office locations are unavailable. Cyber-security arrangements include 24/7 network visibility, monitoring, reporting and alarms together with a 24/7 Security Operations Centre (SOC) provided by a 3rd party – all facilitating both reactive and pro-active response. The greatest cyber-security protection is afforded by the Council's adoption of managed-device only access to services with zero-trust real-time monitoring of devices for vulnerabilities. Cyber-security is robust but it is recognised that any breach could be significant in terms of service loss and / or data theft.

RISK 2a - Coastal Defence	Associated risks continue to be mitigated via conducting annual inspections of coast protection structures and responding swiftly to public reporting of minor faults. An annual maintenance programme for the coastal frontage is set each year, supported by associated surveys as necessary, with an appropriate budget to cover the works (one-off funding of £2m was set aside to support such works). Each year sections of the sea defences are also improved as part of a rolling programme of special maintenance schemes funded from an on-going revenue budget.
RISK 5A - Financial Strategy	A robust and sustainable two -year financial plan was agreed by Full Council in February 2026. This included 'cash-backed' investment and responses to a number of financial challenges along with setting out an in-principle / notional approach to meeting obligations to a new Unitary Council from as early as 1 April 2028.
RISK 6a - Loss of sensitive and/or personal data through malicious actions loss theft and/or hacking.	As Data Controller, the Council has a legislative duty to evidence and ensure that information is managed / protected in compliance with legislation and protected against unauthorised or unlawful processing and against accidental loss / destruction / damage through using appropriate security. The Council achieves this and mitigates risk of data-breach by: mandatory Data Protection and Cyber Security training, working collaboratively with other local authorities sharing best practices and aligning policies and procedures and ensure consistent governance, improving information governance systems, maintaining a Records of Processing Activities [ROPA], improvements to Security Incident Reporting systems, improving information governance guidance for staff through improved intranet pages, having robust data sharing agreements where partner organisations are

	managing data on behalf of the Council. All of the above, together with robust cyber-security, mitigate this risk, as far as reasonably possible, to the organisation.

It was noted that, where possible, the Committee was normally presented with the External Auditor's Audit Plan and Strategy for the forthcoming year. Following discussions with the External Auditor, it was now proposed that this be brought to the Committee's June meeting. Officers confirmed that there were no significant implications arising from this revised timetable, as the Committee would still receive the plan of the more detailed work and subsequent report to be presented later in the year.

In relation to Local Audit Reform, it was noted that there were no major updates at the present time. As reported to the Committee at its previous meeting, the Government continued to progress the steps required to establish the Local Audit Office as part of implementing the English Devolution and Empowerment Bill. Further updates would be provided to the Committee later in the year as necessary.

It was reported that the Authority had not undertaken any RIPA activity during the period under review, and it was recognised that such activity was rarely required

In respect of Whistleblowing, the Committee was required to be informed of activity under the Whistleblowing Policy as part of the monitoring arrangements in place since the policy's adoption in July 2023. It was reported that there had been no such notifications since the Committee's last meeting.

Questions by Members:	Answers:
In relation to the red-rated risks, could you provide further detail on how frequently these risks are reassessed? Additionally, are there any publicly available metrics that demonstrate how these risks are being managed over time? For instance, in the case of cyber incidents, is there data indicating how many attempted attacks have been detected or prevented?	(Richard Barrett) Yes. We undertake a formal cyber assessment that provides an evidence-based view of our current position. Ongoing monitoring is built into our regular Management Team meetings, where any emerging issues are escalated as needed. We also report to Senior Managers on a six-monthly cycle. Decisions about what can be shared publicly are carefully balanced, as some information could create risk if disclosed too widely. However, sharing relevant statistics with Members internally should not present a problem, provided we remain mindful that this data should not enter the public domain. I will source the relevant statistics and arrange for them to be shared, potentially through an informal session if

	that is the most appropriate route.
In the review of the February 2026 minutes—specifically item 23, the *Building Safety Inspection Review*, which I have previously emailed about—it occurred to me that although the BSR issues were successfully closed in January, there may be value in confirming that the new control arrangements are fully embedded and operating effectively. Could the Committee consider scheduling a building control compliance review for later in 2026/27, covering areas such as site-change controls, the operations manual, outsourced plan checking, and the consultee reporting process? Additionally, in relation to the BSR, was any of this learning shared across other service areas—for example, environmental health or the waste and recycling contract—and is there further insight to be gained from that?	(Richard Barrett) We can incorporate this into the recommendations, ensuring that the Committee receives further updates on the Building Control Inspection and on how learning from the process is being shared across the Council.

It was unanimously **RESOLVED** that:

(a) the updates set out within the report (A.2) be noted;

(b) following the Building Safety Inspection Review outcomes and actions reported to the meeting of the Audit Committee held on 19 February 2026, the Committee requests that a further update be provided during 2026/27, including whether there have been any opportunities to share any associated learning elsewhere within the Council ;and

(c) the Committee requests Officers to further develop the revised approach to the Assurance and Risk Management Framework, as set out within the report (A.2), with the aim of presenting an updated position for consideration / adoption to the next meeting of the Committee in June 2026.

32. REPORT OF THE CORPORATE DIRECTOR (FINANCE & IT) - A.3 - AUDIT COMMITTEE WORK PROGRAMME 2026/27

The Committee was presented with its draft work programme covering the period April 2026 to March 2027 which continued to reflect the significant element of regulatory / statutory activity required, along with other associated work, which fell within the responsibilities of the Audit Committee.

It was reported that the Audit Committee had a wide-ranging area of responsibility with statutory and regulatory functions making up a significant element of its work. The

meetings of the Committee were scheduled around a quarterly basis subject to the work required of the Committee to support those statutory and regulatory timescales and deadlines. The Audit Committee's work programme had therefore needed to take account of various demands whilst balancing a number of activities within the planned number of meetings scheduled for the year.

In addition to its statutory and regulatory duties, including consideration of the Statement of Accounts, Corporate Governance and Risk Management, the Committee was also required to review and scrutinise:

- The work and performance of the Internal Audit function
- The outcomes arising from the work of the Council's External Auditor; and
- Progress against audit recommendations and other matters identified by the Committee.

Appendix A to the report (A.3) set out the proposed items as 'core' and 'supplementary', with supplementary items being presented to the Committee as necessary and at appropriate points during the year.

It was noted that other matters, beyond those listed, might need to be brought before the Committee during the year. Given the ongoing statutory and regulatory workload and the range of activities already undertaken, any additional items would need to be considered against the proposed work programme and scheduled appropriately or included in future programmes following consultation with the Chairman of the Committee.

Questions by Members:	Answers:
As we progress through the LGR transition, would it be possible to schedule a dedicated session focused on the LGR framework and our assurance framework readiness?	(Karen Hayes) Yes, we can include that as a supplementary item. If it becomes clear that a separate informal session would be beneficial, we can revisit the need for one and schedule it accordingly.

It was unanimously

RESOLVED that the Audit Committee Work Programme for 2026/27 be approved.

33. EXCLUSION OF PRESS AND PUBLIC

It was moved by Councillor Steady, seconded by Councillor Morrison and;

RESOLVED 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 9 on 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.

34. REPORT OF THE CORPORATE DIRECTOR (FINANCE & IT) - B.1 - RISK BASED VERIFICATION POLICY

RESOLVED that, following the annual review for 2026, the Risk Based Verification Policy, as set out in Appendix A to report B.1, be approved.

The meeting was declared closed at 11.15 am

Chairman

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