

Chairman - Councillor M G Dodson

Present (for all or part of the meeting):-

Councillors:

K M Aspin

A M Loughran

A R McNaughton

D P Rouxel

Also present:- Councillor R P Cooke (Resources Portfolio)

Officers in attendance:-

C Forrester - Deputy Chief Executive (Resources)

J Aupers - Head of Transformation and Assurance

S Baddeley - Chief Internal Auditor and Risk Manager

J Allen - Democratic Services Officer

Members welcomed Andy Reid and Michael Butler from Azets

AAC19 Minutes

Minutes of the meeting held on 30 September 2025, as previously circulated, were agreed as a correct record.

AAC20 Apologies

None received.

AAC21 Auditor's Annual Reports 2023-24 and 2024-25

Auditor's Annual Report Year Ended 31 March 2025

Considered the reports of the external auditors.

It is a requirement of the National Audit Office to produce the Annual Audit Report before the end of November each year.

It was noted that due to time restrictions, the Auditor's Annual Report 2023-24 repeats the information previously published by Grant Thornton as there has been no time for Azets to produce its own findings. Azets are currently working on 2024/25.

RESOLVED:- that in accordance with the powers delegated to the Committee

- (a) the Auditor's Annual Report 2023-24 be noted;
- (b) the Auditor's Annual Report Year Ended 31 Mar 2025 be noted.

AAC22 External Audit Plan 2024/25

Considered the report of the external auditor.

The report sets out the approach for 2024-25.

As the backstop is to be taken again due to the scale of the task of the audits, the accounts for 2024-25 will have to be disclaimed.

An indicative timeline was shown within the report detailing how the external auditors plan to catch up on the accounts.

RESOLVED:- that in accordance with the powers delegated to the Committee:

- (a) the External Audit Plan 2024/25 be noted

AAC23 Governance Improvement Plan - Progress Report for Quarter 2 2025-26

Considered the report of the Head of Transformation and Assurance.

It was noted that progress was still being made but had slowed down. It is expected to be the same for Quarter 3.

A priority assessment of the remaining actions is to take place.

RESOLVED:- that in accordance with the powers delegated to the Committee:

- (a) the Governance Improvement Plan - Progress Report for Quarter 2 2025-26 be noted;

AAC24 Internal Audit Progress Report

Considered the report of the Chief Internal Auditor and Risk Manager.

The Chief Internal Auditor and Risk Manager noted that the report is shorter than usual due to the shorter period of time since the previous update.

A discussion took place regarding the high cost, high risk projects.

RESOLVED:- that in accordance with the powers delegated to the Committee:

- (a) the Internal Audit Progress Report be noted

AAC25 Updated Strategic Risk Register

Considered the report of the Head of Transformation and Assurance.

It was reported that it is in a stable position with no new risks or change to the risk scores.

RESOLVED:- that in accordance with the powers delegated to the Committee:

- (a) the Updated Strategic Risk Register be noted;
- (b) the Audit and Accounts Committee refer the recommendations of the report to Cabinet for consideration;

AAC26 Annual RIPA Review

Considered the report of the Head of Law and Governance.

RESOLVED:- that in accordance with the powers delegated to the Committee:

- (a) the Annual Ripa Review report be noted.

CHAIR