

Chairman - Councillor M G Dodson

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

Councillors:

K M Aspin

A R McNaughton

P A Leason

D P Rouxel

A M Loughran

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

Officers in attendance:-

J Aupers	-	Head of Transformation and Assurance
S Baddeley	-	Chief Internal Auditor and Risk Manager
J Dean	-	Democratic Services Officer

AAC24 Minutes

Minutes of the meeting held on 18 February 2025 as published on 24 February 2025 were agreed as a correct record.

AAC25 Internal Audit Standards - Presentation

The Chief Internal Auditor and Risk Manager provided a presentation detailing new standards of global internal audit standards applicable to the UK public sector (the presentation slides are available to view of the Members Page of the Council's website).

It was noted that the Council was already broadly in line with the new standards, and that very little change would be required to existing practices. The new Audit Strategy would provide an underlying approach to where the Council wished to be in 3 to 5 years, depending on Local Government reorganisation.

RESOLVED:- that in accordance with the powers delegated to the Committee the content of the presentation be received and noted.

The Committee thanked Mr Baddeley for his presentation.

AAC26 Internal Audit Update - February 2025

Considered the report of the Chief Internal Auditor and Risk Manager presenting to Members for information a progress report on the work of Internal Audit between 1 October 2024 and 28 February 2025.

Mr Baddeley referred Members to the associated appendices 1 and of the report before responding to questions concerning:-

- IT leavers and starters process;
- Operations - commercial activity;

Continuing, the Chief Internal Auditor and Risk Manager detail as contained within appendices 3, 4 and 5 of the report before explaining the process for 'rolling over' of audits into the following year, where required.

Members duly voted on the recommendation as set out, which was declared to be carried.

RESOLVED:- that in accordance with the powers delegated to the Committee the progress report be noted.

AAC27 Internal Audit Plan - 2025-26

Considered the report of the Chief Internal Auditor and Risk Manager presenting to Members the Internal Audit Plan methodology for 2025-26.

During consideration of the report Members attention was drawn paragraphs 5.3 and 5.5 and the associated appendices.

Councillor A M Loughran was pleased to hear that the Internal Audit section was now fully staffed and congratulated Mr Baddeley's efforts in achieving this.

Members duly voted on the recommendation as set out, which was declared to be carried.

RESOLVED:- that in accordance with the powers delegated to the Committee the Internal Audit Plan methodology for 2025-26 be approved.

AAC28 VfM Progress Report - Quarter 3 2024-25

Considered the report of the Head of Transformation and Assurance advising Members on the progress in the delivery of the VFM Improvement Plan at the end of Quarter 3 2024/25.

The Head of Transformation and Assurance referred Members to the associated appendix 1 of the report detailing the progress made against each of the actions up to the end of quarter 3 of 2024/25. It was acknowledged that work relating to the continuing Local Government reorganisation programme had had an impact on addressing some of the themes listed.

Members duly voted on the recommendation as set out, which was declared to be carried.

RESOLVED:- that in accordance with the powers delegated to the Committee the progress at the end of Quarter 3 2024/25 in the delivery of the VFM Improvement Plan set out at appendix 1 of the report be noted.

CHAIR