

Chairman - Councillor M G Dodson

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

Councillors:

A D Hobbs

R A James

P A Leason

A R McNaughton

D P Rouxel

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

Officers in attendance:-

J Aupers - Head of Business Support and Assurance

S Baddeley - Chief Internal Auditor and Risk Manager

J Allen - Democratic Services Officer

AAC35 Minutes

Minutes of the meeting held on 23 February 2026, as previously circulated, were agreed as a correct record.

AAC36 Apologies

Apologies were received from Councillors K M Aspin (substituted by Councillor R A James) and A M Loughran (substituted by Councillor A D Hobbs).

AAC37 Anti-Fraud and Bribery, Money Laundering and Speaking-Up Frameworks

Chief Internal Auditor and Risk Manager presented the report and policies. It was noted that the review and update of the policies completes three actions in the VfM Action Plan.

The Chief Internal Auditor and Risk Manager confirmed that all three policies had been seen by the legal department.

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

- (a) the Anti-Fraud and Bribery, Money Laundering and Speaking-Up Frameworks be noted;

- (b) the Audit and Accounts Committee refer the recommendations of the report to Cabinet for consideration.

AAC38 Internal Audit Progress Report

Chief Internal Auditor and Risk Manager presented the report and provided clarity on questions raised.

With regards to the S106 Agreements and Projects and Pest and Dog Control, both of which had been followed up three times, Members requested the Heads of Service provide a written update to be circulated to members of the committee before 15 April. Members could decide after that if they want the Heads of Service to attend the next meeting of the committee.

RESOLVED:- that in accordance with the powers delegated to the Committee the Internal Audit Progress Report be noted.

AAC39 Internal Audit Plan

Chief Internal Auditor and Risk Manager presented the report and asked that the plan be approved. He advised that despite a reduction in resources, he considered that the audit plan will provide sufficient coverage to provide a conclusion for the Annual Audit Report.

RESOLVED:- that:

- (a) in accordance with the powers delegated to the Committee the Internal Audit Plan be noted
- (b) the methodology for 2026-27 be approved

AAC40 Updated Strategic Risk Register

Considered the report of the Head of Business Support and Assurance.

It was noted that some risks will take time to address and this had been communicated previously.

RESOLVED:- that in accordance with the powers delegated to the Committee the Strategic Risk Register Report be noted.

AAC41 Q3 Governance Improvement Plan Progress Report

Considered the report of the Head of Business Support and Assurance.

The report shows that some progress has been made, although not as much as hoped. Working towards LGR has taken priority. It is expected that there will be further progress made by the end of the year.

It was noted that the report only shows progress against the actions outstanding for 2025/26 and does not include performance against the full recommendations arising from the External Auditors Value For Money report which were addressed in 2024/25. The Committee requested that the end of year report shows overall achievement as a percentage against the full recommendations.

RESOLVED:- that in accordance with the powers delegated to the Committee, the Q3 Governance Improvement Plan Progress Report be noted.

CHAIR