



**Summary of the decisions taken at the meeting of Accounts, Audit and Risk Committee held on 19 November 2025**

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
<b>7</b>	<p><b>Internal Audit Progress Report 2025/26</b></p> <p>Report of the Assistant Director of Finance (Section 151 officer).</p> <p><b>Purpose of report</b></p> <p>This report provides the Accounts, Audit and Risk Committee with an update on delivery of the internal audit work programme for 2025/26.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Note the progress made in delivering the 2025/26 internal audit work programme.</p>	<p><b>Resolved</b></p> <p>(1) That the progress made in delivering the 2025/26 internal audit work programme be noted.</p>
<b>8</b>	<p><b>Counter Fraud Progress Report</b></p> <p>Report of Assistant Director Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>This report presents an update on counter fraud work undertaken so far in 2025/26</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Note the counter fraud progress report.</p>	<p><b>Resolved</b></p> <p>(1) That the counter fraud progress report be noted.</p>

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9	<p data-bbox="379 232 855 271"><b>External Audit Reports 2024/25</b></p> <p data-bbox="379 309 813 383">Report of Assistant Director of Finance (Section 151 Officer)</p> <p data-bbox="379 421 654 459"><b>Purpose of report</b></p> <p data-bbox="379 497 911 674">To receive two reports setting out the auditors' Audit Completion Report for 2024/25, the draft Annual Auditor's Report and a draft Letter of Representation.</p> <p data-bbox="379 712 670 750"><b>Recommendations</b></p> <p data-bbox="379 788 804 862">The Accounts, Audit and Risk Committee resolves to:</p> <p data-bbox="379 900 919 1077">1.1 Note the contents of the Audit Completion Report for 2024/25 from our external auditors, Bishop Fleming (Appendix 1 - to follow).</p> <p data-bbox="379 1115 895 1227">1.2 Note the contents of the draft Auditor's Annual Report for 2024/25 (Appendix 2)</p> <p data-bbox="379 1265 868 1377">1.3 Note the draft Letter of Representation for 2024/25 (Appendix 3)</p> <p data-bbox="379 1415 927 1960">1.4 Agree that, once the final audit opinion for 2024/25 is received, the Assistant Director Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Deputy Chair in their absence), be authorised to make any further changes to the accounts agreed with the auditors and sign the accounts. Any further changes will be brought to the Committee's attention at its next meeting following the signing.</p> <p data-bbox="379 1998 820 2072">1.5 Agree that the Assistant Director of Finance, in</p>	<p data-bbox="957 232 1102 271"><b>Resolved</b></p> <p data-bbox="957 309 1501 459">(1) That the contents of the Audit Completion Report for 2024/25 from our external auditors, Bishop Fleming be noted.</p> <p data-bbox="957 497 1469 609">(2) That the contents of the draft Auditor's Annual Report for 2024/25) be noted.</p> <p data-bbox="957 647 1493 759">(3) That the draft Letter of Representation for 2024/25 be noted.</p> <p data-bbox="957 797 1509 1341">(4) That once the final audit opinion for 2024/25 is received, the Assistant Director Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Deputy Chair in their absence), be authorised to make any further changes to the accounts agreed with the auditors and sign the accounts and it be noted any further changes will be brought to the Committee's attention at its next meeting following the signing.</p> <p data-bbox="957 1379 1493 1924">(5) That the Assistant Director of Finance (S151 Officer), in consultation with the Chair of the Committee (or Deputy Chair in their absence), be authorised to make any further changes to the letter of representation agreed with the auditors that may arise during completion of the audit and it be noted that any further changes will be brought to the Committee's attention at its next meeting following the signing.</p>

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	<p>consultation with the Chair of the Committee (or Deputy Chair in their absence), be authorised to make any further changes to the letter of representation agreed with the auditors that may arise during completion of the audit. Any further changes will be brought to the Committee's attention at its next meeting following the signing.</p>	
<b>10</b>	<p><b>Risk Monitoring Report Quarter 2 2025-26</b></p> <p>Report of Assistant Director Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>To update the committee on how well the council is managing its Strategic Risks.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit &amp; Risk Committee resolves:</p> <p>1.1 To note the Risk Monitoring Report for Quarter 2 2025-26</p>	<p><b>Resolved</b></p> <p>(1) That the Risk Monitoring Report for Quarter 2 2025–26 be noted.</p>
<b>11</b>	<p><b>Risk Management Strategy and Guidance</b></p> <p>Report of Assistant Director Finance (S151 Officer)</p> <p><b>Purpose of report</b></p> <p>To propose a new Risk Management Strategy and Guidance, aiming to ensure the council's effective and compliant risk management.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves:</p>	<p><b>Resolved</b></p> <p>(1) That the proposed Risk Management Strategy and Guidance be endorsed.</p>

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	1.1 To consider and endorse the proposed Risk Management Strategy and Guidance	
<b>12</b>	<p><b>Health and Safety Report Quarter 2 Report</b></p> <p>Report of Assistant Director of Human Resources.</p> <p><b>Purpose of report</b></p> <p>To provide the Accounts, Audit and Risk Committee with the Council's Health and Safety performance for Quarter 2 of the 2025/26 financial year.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To review and note the content of the report</p>	<p><b>Resolved</b></p> <p>(1) That the Health and Safety Report performance for Quarter 2 of the 2025/26 financial year be noted.</p>
<b>13</b>	<p><b>Treasury Management Report - Mid-year review 2025/26</b></p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>To provide information on treasury management performance and compliance with treasury management strategy for 2025-26 as required by the Treasury Management Code of Practice.</p> <p>To demonstrate that all treasury management activities undertaken during the reporting period complied with the CIPFA Code of Practice and the council's approved Treasury Management Strategy.</p>	<p><b>Resolved</b></p> <p>(1) That the Treasury Management mid-year review 2025-26 be noted and Council be recommended to receive the report.</p>

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	<p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the contents of this Treasury Management mid-year review and recommend it be received by Council.</p>	
14	<p><b>Financial Management Code - Forecast Self-Assessment Update 2025/26</b></p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>To update the Committee that the results of the Council's forecast self-assessment position at February 2026 against the requirements of CIPFA's Financial Management Code show continued strong compliance, demonstrating a resilient and sustainable approach to managing the Council's funds.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the Council's forecast self-assessment position of strong compliance at February 2026 against the requirements of CIPFA's Financial Management Code.</p>	<p><b>Resolved</b></p> <p>(1) That the Council's forecast self-assessment position of strong compliance at February 2026 against the requirements of CIPFA's Financial Management Code be noted.</p>
15	<p><b>Review of Committee Work Programme</b></p> <p>To consider and review the Work Programme.</p>	<p><b>Resolved</b></p> <p>(1) That the work programme update be noted.</p>