



**Summary of the decisions taken at the meeting of Accounts, Audit and Risk Committee held on 14 January 2026**

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
<b>7</b>	<p><b>Annual Governance Statement 2024/2025 – Update on Actions</b></p> <p>Report of Assistant Director of Law and Governance and Monitoring Officer</p> <p><b>Purpose of report</b></p> <p>To consider an update on actions from the Annual Governance Statement (AGS) 2024/2025.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Consider and comment on the update on the actions arising from the Annual Governance Statement 2024/2025.</p>	<p><b>Resolved</b></p> <p>(1) That the update on the actions arising from the Annual Governance Statement 2024/2025 be noted.</p>
<b>8</b>	<p><b>Local Code of Corporate Governance</b></p> <p>Report of Assistant Director of Law and Governance and Monitoring Officer</p> <p><b>Purpose of report</b></p> <p>To review the Local Code of Corporate Governance. The Code is part of the overall system of internal control at the Council and supports the provision of the Annual Governance Statement (AGS) which is approved annually by the Accounts, Audit and Risk Committee.</p> <p><b>Recommendations</b></p>	<p><b>Resolved</b></p> <p>(1) That the Council's Local Code of Corporate Governance be approved.</p>

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
	<p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To approve the reviewed Local Code of Corporate Governance (Appendix 1).</p>	
<p><b>9</b></p>	<p><b>Health and Safety Security at Castle Quay Offices</b></p> <p>Report of Assistant Director of Human Resources</p> <p><b>Purpose of report</b></p> <p>To seek approval from the Accounts, Audit and Risk Committee on the proposed Security Policy for the Castle Quay office.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To review and approve the Security at Castle Quay Offices Policy for implementation.</p>	<p><b>Resolved</b></p> <p>(1) That the Security at Castle Quay Offices Policy be approved for implementation.</p>
<p><b>10</b></p>	<p><b>Draft Capital and Investment Treasury Management Strategies 2025/26</b></p> <p>Report of Assistant Director Finance (Section 151 Officer)</p> <p><b>Purpose of report</b></p> <p>To submit the draft Capital and Investment Strategy and Treasury Management Strategy for 2026-27 for recommendation by the committee to the Executive.</p> <p><b>Recommendations</b></p> <p>The Accounts, Audit &amp; Risk Committee resolves:</p> <p>1.1 To recommend the draft</p>	<p><b>Resolved</b></p> <p>(1) That the draft Capital and Investment Strategy for 2026-27 and draft Treasury Management Strategy for 2026-27 be recommended to Executive</p>

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
	Capital and Investment Strategy for 2026-27 (Appendix 1) and draft Treasury Management Strategy for 2026-27 (Appendix 2) to Executive.	
<b>11</b>	<b>Review of Committee Work Programme</b>  To consider and review the Work Programme.	<b>Resolved</b>  (1) That the work programme update be noted.