



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

Agenda Item No.	Agenda Item	Decision
7	<p>Draft Annual Report of the Accounts, Audit and Risk Committee 2024-25</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>This report presents the draft annual report of the Accounts, Audit and Risk Committee for the year 2024/25. It has been prepared to enable the committee to demonstrate to Council how it has fulfilled its terms of reference.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Review the draft annual report, agree any required amendments to its content, and arrange for it to be finalised in preparation for the Accounts, Audit and Risk Committee Chair's presentation to Council.</p>	<p>Resolved</p> <p>(1) That the draft annual report be finalised in preparation for the Accounts, Audit and Risk Committee Chair's presentation to Council.</p>
8	<p>Internal Audit Work Programme 2025-26</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>This report presents the programme of internal audit work to be undertaken in 2025/26.</p>	<p>Resolved</p> <p>(1) That the 2025/26 internal audit work programme be approved.</p>

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	<p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Approve the 2025/26 internal audit work programme.</p>	
9	<p>Counter Fraud Progress Report</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>This report presents an update on counter fraud work undertaken so far in 2024/25.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Note the counter fraud progress report.</p>	<p>Resolved</p> <p>(1) That the update on the counter fraud work undertaken so far in 2024/25 be noted.</p>
10	<p>2025-26 Counter Fraud Plan</p> <p>Report of the Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>This report presents the programme of internal audit work to be undertaken in 2025/26.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Approve the 2025/26 internal audit work programme.</p>	<p>Resolved</p> <p>(1) That the 2025/26 Counter Fraud Plan be approved.</p>
11	Risk Based Verification Policy	Resolved

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	<p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To update the Committee with details of the Risk Based Verification (RBV) policy and to seek approval for the reviewed RBV policy for 2025/26</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the contents of the report.</p> <p>1.2 To approve the RBV policy for the financial year 2025/26, as set out at Appendix A to this report.</p>	<p>(1) That the report be noted.</p> <p>(2) That the Risk Based Verification policy for the financial year 2025/26 be approved.</p>
12	<p>Risk Monitoring Report Q3 2024-25</p> <p>Report of Assistant Director – Customer Focus</p> <p>Purpose of report</p> <p>To update the committee on how well the council is managing its Strategic Risks.</p> <p>Recommendations</p> <p>The Accounts, Audit & Risk Committee resolves:</p> <p>1.1 To note the Risk Monitoring Report for Quarter 3 2024-25.</p>	<p>Resolved</p> <p>(1) That the Risk Monitoring Report for Quarter 3 2024-25 be noted.</p>
13	<p>Annual Health and Safety Report 2023-24</p> <p>Report of Assistant Director of Human Resources</p> <p>Purpose of report</p>	<p>Resolved</p> <p>(1) That the content of the Annual Health and Safety Report 2023-24 be noted.</p> <p>(2) That officers be requested to provide more context to the data</p>

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	<p>To provide the Accounts, Audit and Risk Committee with the Council's Health and Safety performance over the 2023-24 year and its plan for the current year.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To review the content of the report</p> <p>1.2 To provide feedback if any further detail or additional information is required in future reports which will be submitted quarterly.</p>	<p>in the reports.</p>
<p>14</p>	<p>2023-24 Final Statement of Accounts</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To ask the Committee to note the final 2023/24 Statement of Accounts and the changes that have been made since the draft version which was brought to the Committee at its July 2024 meeting.</p> <p>Recommendations</p> <p>The Accounts Audit and Risk Committee resolves to:</p> <p>1.1 Note the final 2023/24 Statement of Accounts (Appendix 1) and the associated changes between draft and final version.</p> <p>1.2 Note the final letter of representation for 2023/24 (Appendix 2).</p>	<p>Resolved</p> <p>(1) That the final 2023/24 Statement of Accounts and the associated changes between the draft and final versions be noted.</p> <p>(2) That the final letter of representation for 2023/24 be noted.</p> <p>(3) That the final Auditor's Annual Report and Audit Completion Report from the council's external auditors, Bishop Fleming, be noted.</p>

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	<p>1.3 Note the final Auditor's Annual Report (Appendix 3) and Audit Completion Report (Appendix 4) from the council's external auditors, Bishop Fleming.</p>	
<p>15</p>	<p>External Audit Plan 2024/25</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To receive the External Audit Plan for 2024/25 from the Council's external auditors, Bishop Fleming LLP.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.2 To note the External Audit Plan for 2024/25 (Appendix 1).</p>	<p>Resolved</p> <p>(1) That the External Audit Plan for 2024/25 be noted.</p>
<p>16</p>	<p>Accounting Policies 2024-25</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To ask the Committee to review and approve the Accounting Policies for inclusion in the 2024/25 Statement of Accounts which are due to be published by 30 June 2025. The council is required to set accounting policies which set out the specific principles, bases, conventions, rules, and practices applied by an authority in preparing and presenting financial statements.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To approve the accounting</p>	<p>Resolved</p> <p>(1) That the accounting policies as recommended by the Chief Finance Officer be approved.</p>

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	policies as recommended by the Chief Finance Officer (Appendix 1).	
17	<p>Treasury Management Report Q3 2024-25</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To provide information on treasury management performance and compliance with treasury management policy for 2024-25 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>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the contents of this Treasury Management Q3 2024/25 report.</p>	<p>Resolved</p> <p>(1) That the Treasury Management Q3 2024/25 report be noted.</p>