



Summary of the decisions taken at the meeting of Accounts, Audit and Risk Committee held on 18 March 2026

| Agenda Item No. | Agenda Item | Decision |
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| 7 | <p>Health and Safety Report Quarter 3 2025/26</p> <p>Report of Assistant Director of Human Resources</p> <p>Purpose of report</p> <p>To provide the Accounts, Audit and Risk Committee with the Council's Health and Safety performance for Quarter 3 of the 2025/26 financial year.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To review and note the content of the report</p> | <p>Resolved</p> <p>(1) That the Health and Safety Report Quarter 3 2025/26 be noted.</p> |
| 8 | <p>Risk Based Verification Policy</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To update the Committee with details of Risk Based Verification (RBV) policy and to seek approval for the reviewed RBV policy for 2026/27.</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>Resolved</p> <p>(1) That the report be noted.</p> <p>(2) That the Risk Based Verification policy for the financial year 2026/27 be approved.</p> |

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| | <p>1.2 To approve the RBV policy for the financial year 2026/27 (Appendix 1 to the report).</p> | |
| <p>9</p> | <p>Risk Monitoring Report Quarter 3 2025-26</p> <p>Report of Head of Chief Executive's Office</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 2025-26.</p> | <p>Resolved</p> <p>(1) That the Risk Monitoring Report for Quarter 3 2025-26 be noted.</p> <p>(2) That the proposal to add additional performance indicators relating to Castle Quay shopping centre, be referred to Overview and Scrutiny Committee for review and possible onward recommendation to Executive.</p> |
| <p>10</p> | <p>Draft Annual Report of the Accounts, Audit and Risk Committee 2025/26</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 2025/26. 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 request officers to finalise it</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> |

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| | <p>accordingly, in preparation for the Accounts, Audit and Risk Committee Chair's presentation to Council.</p> | |
| <p>11</p> | <p>Internal Audit Progress Report 2025/26</p> <p>Report of Assistant Director of Finance, (S151 Officer)</p> <p>Purpose of report</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>Recommendations</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>Resolved</p> <p>(1) That the progress made in delivering the 2025/26 internal audit work programme be noted.</p> |
| <p>12</p> | <p>Internal Audit Work Programme 2026/27 and 2027/28</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 in 2026/27 and 2027/28.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Approve the 2026/27 audit work programme and note the indicative 2027/28 internal audit work programme.</p> | <p>Resolved</p> <p>(1) That the 2026/27 internal audit work programme be approved and the indicative 2027/28 internal audit work programme be noted.</p> |
| <p>13</p> | <p>Counter Fraud Progress Report</p> | <p>Resolved</p> |

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| | <p>Report of Assistant Director Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>This report presents an update on counter fraud work undertaken so far in 2025/26</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>(1) That the update on the counter fraud progress report 2025/26 be noted.</p> |
| 14 | <p>Counter Fraud Plan Report</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 2026/27.</p> <p>The Accounts, Audit and Risk Committee resolves to:</p> <p>1.1 Note the counter fraud plan</p> | <p>Resolved</p> <p>(1) That the 2026/27 Counter Fraud Plan be approved.</p> |
| 15 | <p>2024/25 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 2024/25 Statement of Accounts and the changes that have been made since the draft version which was brought to the Committee at its July 2025 meeting.</p> <p>Recommendations</p> <p>The Accounts Audit and Risk</p> | <p>Resolved</p> <p>(1) That the final 2024/25 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 2024/25 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>Committee resolves to:</p> <p>1.1 Note the final 2024/25 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 2024/25 (Appendix 2).</p> <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>16</p> | <p>External Audit Plan 2025/26</p> <p>Report of Assistant Director Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To receive the External Audit Plan for 2025/26 from the Council’s external auditors, Bishop Fleming LLP.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the External Audit Plan for 2025/26 (Appendix 1).</p> | <p>Resolved</p> <p>(1) That the External Audit Plan for 2025/26 be noted.</p> |
| <p>17</p> | <p>Treasury Management Report - Q3 2025/26 (Dec 2025)</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 2025-26 as required by the Treasury Management Code of Practice.</p> | <p>Resolved</p> <p>(1) That the Treasury Management Q3 2025/26 report be noted.</p> |

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| | <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 Performance Report.</p> | |
| 18 | <p>2025/26 Accounting Policies</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 2025/26 Statement of Accounts, which are due to be published by 30 June 2026. The council is required to set Accounting Policies each year, setting out the specific principles, bases, conventions, rules and practices applied in preparing and presenting the financial statements.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To approve the accounting policies as recommended by the Chief Finance Officer (Appendix 1).</p> | <p>Resolved</p> <p>(1) That the accounting policies as recommended by the Chief Finance Officer be approved.</p> |