

## ***AUDIT COMMITTEE***

### ***Agenda***

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| Date  | Wednesday 22 <sup>nd</sup> July 2026                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Time  | 6.00 pm                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Venue | J R Clynes Ground Floor Room 1 - The JR Clynes Building, Greaves Street, Oldham, OL1 1AL                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Notes | <p>1. Declarations of Interest- If a Member requires advice on any item involving a possible declaration of interest which could affect his/her ability to speak and/or vote he/she is advised to contact Alex Bougatef or Constitutional Services at least 24 hours in advance of the meeting.</p> <p>2. further information relating to this meeting is available from Constitutional Services, email: <a href="mailto:constitutional.services@oldham.gov.uk">constitutional.services@oldham.gov.uk</a></p> <p>3. Public Questions - Any Member of the public wishing to ask a question at the above meeting can do so only if a written copy of the question is submitted to the contact officer by 12.00 noon on Friday, 17<sup>th</sup> July 2026.</p> <p>4. Filming - The Council, members of the public and the press may record/film/photograph or broadcast this meeting when the public and the press are not lawfully excluded. Any member of the public who attends a meeting and objects to being filmed should advise the Constitutional Services Officer who will instruct that they are not included in the filming.</p> <p>Please note that anyone using recording equipment both audio and visual will not be permitted to leave the equipment in the room where a private meeting is held.</p> |

#### Membership of the AUDIT COMMITTEE

Mr. G. Page (Independent Member and Chair)

Mr. S. Green (independent Member and Vice Chair)

Councillors Chauhan, Chowhan, Quigg, Kenyon, Jabbar, Shah, Robinson, Arstan and Arnott

Item No

- 1 Apologies For Absence
- 2 Urgent Business  
Urgent business, if any, introduced by the Chair
- 3 Declarations of Interest  
To Receive Declarations of Interest in any Contract or matter to be discussed at the meeting.
- 4 Public Question Time  
To receive Questions from the Public, in accordance with the Council's Constitution.
- 5 Minutes (Pages 5 - 16)  
The Minutes of the meeting of the Audit Committee held on 26<sup>th</sup> March 2026 and the associated actions list are attached for approval.
- 6 Members' Allowances Update (Pages 17 - 24)  
Report of the Assistant Director of Governance
- 7 Audit Strategy Memorandum (Pages 25 - 54)  
Forvis Mazars to report
- 8 Draft 2025/26 Annual Statement of Accounts (Pages 55 - 240)  
Director of Finance to report
- 9 2025/26 Head of Audit Annual Report and Opinion to Audit Committee (Pages 241 - 278)  
To consider the Annual Report on the System of Internal Control and the continued developments in overall internal control and financial administration across the Council.
- 10 Treasury Management Review 2025/26  
The annual review of Treasury Management for 2025/26 by the Audit Committee (to be circulated)
- 11 Q4 2025/26 and Q1 2026/27 Internal Audit and Counter Fraud Progress Report (Pages 279 - 288)  
A report that provides Members with progress on the work of the Internal Audit

and Counter Fraud team for Q4 of the 2025/26 financial year and Q1 of 2026/27.

- 12 Progress update on Audit Opinion Reports contributing to the 2024/25 Limited Assurance Annual Audit Opinion (Pages 289 - 300)

A report that updates on progress against the action plans and recommendations contained within those audit opinion reports contributing towards the 2024/25 annual audit opinion of Limited Assurance.

A confidential appendix is attached at item 19 below

- 13 Q4 2024/25 and Q1 2025/26 - Weak and Limited assurance reports (Pages 301 - 374)

A report that provides Members with details of those opinion reports with Weak or Limited assurance opinions issued in Quarter 4 2024/25 and Quarter 1 2025/26.

- 14 Payroll Audit Action Plan 2025/26 - Progress Report (Pages 375 - 378)

Report of the Assistant Director of Workforce and Organisational Culture

- 15 2025/26 Annual Report of the Audit Committee to Council (Pages 379 - 406)

An assessment of the Committee's effectiveness during the year 2025/26 and a draft Annual Report to full Council on the work of the Committee for the year including the Committee's action plan for self-development.

- 16 External Audit – Enquiries of Management and Those Charged with Governance 2025-26 (Pages 407 - 432)

To consider the enclosed responses, to suggest any appropriate amendments and to note the Council's responses to the External Auditors, Forvis Mazars LLP.

- 17 Audit Committee Work Programme 2026/27 (Pages 433 - 438)

To consider the Committee's Work Programme for 2026/27

- 18 Exclusion of the Press and Public

To consider that the press and public be excluded from the meeting for the following item of business, pursuant to Section 100A(4) of the Local Government Act 1972 on the grounds that discussions may involve the likely disclosure of exempt information, under paragraph 3 as defined in the provisions of Part 1 of Schedule 12A of the Act, to the Local Government Act 1972 and public interest would not be served in publishing the information.

- 19 Progress update on Audit Opinion Reports contributing to the 2024/25 Limited Assurance Annual Audit Opinion (Pages 439 - 446)

Confidential Appendix to item 12, above.