AUDIT COMMITTEE
22/07/2026 at 6.00 pm

Present: Councillor Page (Chair)
Councillors Quigg, Kenyon, Jabbar, Shah, Taylor (Substitute) and Robinson

Also in Attendance:

John Miller	Head of Audit and Counter Fraud
James Postle	Finance Manager
Lee Walsh	Finance Manager - Capital and Treasury
Vickie Lambert	Finance Services
Mike Barker	Executive Director Health and Care (Deputy Chief Executive)
Eleanor Devlin	Oldham MBC - Human resources

1 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from the independent vice chair, Mr. Stuart Green and Councillor Chauhan.

2 **URGENT BUSINESS**

There were no items of urgent business received.

3 **DECLARATIONS OF INTEREST**

There were no declarations of interest received.

4 **PUBLIC QUESTION TIME**

There were no public questions for this meeting of the Audit Committee to consider.

5 **MINUTES**

Resolved:
That the Minutes of the meeting of the Audit Committee, held 26th Manch 2026, be approved as a correct and the accompanying Actions Log of decisions made by the Committee, be noted.

6 **MEMBERS' ALLOWANCES UPDATE**

The Audit Committee considered a report of the Assistant Director of Governance which provided Members with assurance that processes and strengthened oversight were in place for the effective management of member allowances. The report also provided an update, as previously requested by the Committee, on the position of the underpayments and overpayments of Members' and former Members' Allowances between 2022/23 and 2024/25, following the review and quality assurance exercise which had identified historic discrepancies.

In October 2025, the Audit Committee had considered an earlier report on the administration of Members' Allowances, following a review and quality assurance exercise which had identified historic discrepancies affecting both serving and former

Members, including instances of underpayments and overpayments dating back to the 2022/23 financial year.

The review found that these issues had arisen from systemic weaknesses in processes, controls and communication between Democratic Services, Finance, HR and Payroll. The responsibility for applying, administering, and ensuring compliance with the scheme rested entirely with officers, because once full Council had approved the Members' Allowance Scheme, Members had no further involvement in its operation or implementation. Key issues included inconsistent application of payment dates, incorrect allowance rates, insufficient record-keeping (particularly in relation to Members who forwent allowances) and a lack of robust quality assurance arrangements.

The position in relation to overpayments and underpayments identified across the past three municipal years shows a mixed level of progress across former members, newly retired members, and current members.

For former members (28 cases in total), seven cases have been fully resolved, with identified underpayments now settled. In relation to overpayments, 14 cases are currently awaiting confirmation of net amounts from Payroll, which is required before repayment arrangements can be discussed and agreed. Additionally, four former members have not responded to correspondence to date, all related to overpayments. Two former members impacted by this issue had sadly passed away before the review was concluded.

Amongst the former Members who retired in May 2026 (16 cases in total), seven individuals had repayment plans in place prior to retirement, six of those are settled and require no further action, while officers are in the process of collecting the outstanding balance from one individual. Discussions are ongoing with a further six individuals to agree appropriate repayment arrangements. However, there remain three newly retired members who have yet to respond, in these cases officers have asked Group Leaders for their assistance in contacting these members.

For current members (45 cases in total), forty-one individuals have concluded their case, with either repayment plans in place or the debt settled. Four cases remain in progress, with repayment arrangements under discussion.

A series of actions had since been implemented to strengthen governance and to reduce the risk of recurrence. These included the introduction of clear rules for payment start and end dates, improved processes and audit trails between services, independent verification of allowance rates, increased communication with Members, and the establishment of regular quality assurance and internal audit activity.

Resolved:

1. That the Audit Committee notes the report and the progress being made to strengthen internal controls, together with the position related to underpayments and overpayments for Members' and Former Members'.
2. That a further update report, on this matter, be presented to the Committee in approximately six months.

7 **AUDIT STRATEGY MEMORANDUM**

The Committee received a report from the Council's external auditors, Forvis Mazars LLP, which presented the Audit Strategy Memorandum ("ASM") for Oldham Metropolitan Borough Council for the year ending 31st March 2026.

The report provides an overview of the planned scope and timing of their audit, including the significant and enhanced audit risks that have been identified. In addition, as it is a fundamental requirement that the external auditors are, and are seen to be, independent of Oldham Metropolitan Borough Council, the submitted report also summarised their considerations and conclusions on their independence. The report added that two-way communication with the Council, via the Audit Committee, was key to a successful audit and was important in:
• Reaching a mutual understanding of the scope of our audit and our respective responsibilities.
• Sharing information to assist each of us with fulfilling our respective responsibilities.
• Providing you with constructive observations arising during our audit.
• Ensuring that we gain an understanding of your attitude and views in respect of the risks facing the Council which may affect our audit, including the likelihood of those risks materialising and how they are monitored and managed.

The report had been prepared following their initial planning discussions with the Council's management, which, in turn, facilitates a discussion with the Committee on their audit approach.

The external auditors advised that providing a high-quality service was regarded as being very important, and Forvis Mazars strived to provide technical excellence with the highest level of service quality, together with continuous improvement to, wherever possible, exceed expectations.

It was noted that this matter would be considered in greater detail at the additional meeting of the Audit Committee on 9th September 2026.

Resolved:
That the report be noted.

8 **DRAFT 2025/26 ANNUAL STATEMENT OF ACCOUNTS**

The Committee received a report of the Director of Finance, which presented the draft Statement of Accounts for 2025/26 for consideration. The Council's draft Statement of Accounts for

2025/26 were published on the Council’s website on 29 May 2026 along with the Notice of Public Inspection.

The draft Statement of Accounts demonstrates how the Council has managed its resources during a demanding year, while maintaining a clear focus on financial sustainability and improved outcomes for residents.

A particular priority, of the Director of Finance, during 2025/26, was to strengthen relationships with neighbouring local authorities and Central Government, ensuring that Oldham would be well positioned, influential, and engaged in decision making that affected the Borough’s communities. These relationships were viewed as being increasingly important as expectations on local government continued to grow. The operating environment remained challenging. Central Government and the public were demanding more from local authorities at a time when financial resources are constrained, demand led services continued to rise, and technology was also rapidly reshaping the ways of working.

While this transformation brought opportunities for greater transparency, efficiency and service improvement, it also introduced new risks. Responding effectively to the pace of change was a key test of the Council’s resilience and capability. Against this backdrop, the Council’s financial outturn for 2025/26 was an overspend of £3.845m. This represented a significantly improved position compared to earlier projections, reflecting active financial management throughout the year. The main drivers of this variance were explained further within the Narrative Report.

The Council maintained its commitment to borough investment via the Capital Programme, highlighted by several town centre development schemes. With many of these projects nearing completion, it was rewarding to see both new and restored buildings opening to the public. These investments are vital for driving regeneration and economic growth, ensuring long-term resilience in line with the Council’s strategic priorities. Looking ahead, the Council set a balanced budget for 2026/27 focused on stability, protecting key services and supporting long term investment.

Additional funding had been directed towards priority areas including adult and children’s social care, youth services, local infrastructure and improving health and wellbeing. Importantly, this was the second consecutive year that the budget had been balanced without the use of reserves, allowing progress to be made in rebuilding those reserves and strengthening the Council’s financial position. The draft financial statements provided an overview of the Council’s financial performance and position for the 2025/26 financial year and should be read alongside the Narrative Report. Together, they demonstrated both the challenges faced and the progress being made in securing a sustainable financial future for the Borough of Oldham.

Resolved:
That the Council's draft Statement of Accounts for 2025/26, be noted.

9 **2025/26 HEAD OF AUDIT ANNUAL REPORT AND OPINION TO AUDIT COMMITTEE**

The Committee considered a report of the Head of Audit and Counter Fraud, the purpose of which was to provide Members with the Annual Report and Opinion for 2025/26 on the Systems of Governance and Internal Control for the year ended 31st March 2026.

The report summarised the work of Internal Audit and Counter Fraud Team carried out for the financial year 2025/26, which informed the Annual Report and Opinion of the Head of Audit and Counter Fraud on the System of Internal Control for the year ended 31st March 2026.

The Annual Report for 2025/26 had the following sections:

- Appendix 1: Annual Report and Opinion of the Head of Audit and Counter Fraud on the System of Internal Control for the year ended 31st March 2026, to assist the Committee's review of the 2025/26 Annual Governance Statement (AGS) and to assist with the review of the Statement of Accounts.
- Appendix 2: Counter Fraud Service comparative data 2021/22 to 2025/26.

The Internal Audit and Counter Fraud Plan for 2025/26 was developed based on an assessment of risks to the Council, including those contained in the Corporate Risk Register. The Annual Audit Plan aimed to provide assurance to the Chief Executive and other senior officers of the Council, including key Statutory Officers (Section 151 and Monitoring Officers), on the systems and controls in place that assist the Council in meeting its objectives.

This work allowed the Head of Internal Audit and Counter Fraud at Oldham Council to form an overall opinion on the Governance and Internal Control arrangements within the Council, and the effectiveness of those systems.

The opinion also considered any advisory work undertaken during the year. High priority findings from such reviews contributed to the overall opinion that is reported. This opinion is then used to support the production of the Council's Annual Governance Statement (AGS) within the Statement of Final Accounts for the Financial Year 2025/26.

The report also sets out the framework that was used to arrive at the Annual Opinion on the Systems of Governance and Internal Control, and key audit findings for the year.

Following on from the Limited assurance opinion received by the Council for the financial year 2024/25, senior leaders and Members have focussed substantial management and oversight resources to ensure that progress against the areas highlighted in the 2024/25 Annual Governance Statement.

Significant progress was reported by Services across the majority of areas highlighted in the Head of Internal Audit's Annual Report and Opinion for 2024/25. Which reflected the clear organisational commitment to strengthening governance, risk management and internal control arrangements.

However, some of these improvements and progress had been realised towards the latter part of the 2025/26 financial year, and some remained ongoing into 2026/27. The benefits of these improvements in terms of outcomes are expected to become fully embedded and evident during 2026/27 and future years.

- Independent validation of service reported progress has been undertaken where possible. In some areas full assurance was still being established, mainly as a result of the timing of the implementation of the audit recommendations during the latter part of the year.
- A number of services were continuing to develop with further progress linked to enabling improvements, including those associated with further work in connection with the development of ICT.

As a result, the overall conclusion and Annual Audit Opinion was that the Council's systems of governance and internal control during 2025/26 continued to provide Limited assurance. However, the Committee was advised, that there was a clear implementation plan in place and a positive trajectory of improvement and, should the current momentum be sustained throughout 2026/27, there was an expectation that assurance levels would improve in coming years.

There were no impairments to the independence or objectivity of the Head of Internal Audit in arriving at this opinion.

It was noted that neither the Council's Corporate Risk Register nor the Contracts Register were presented to the Audit Committee during 2025/26. The effective management of risk was considered to be a fundamental pillar of good governance. Therefore, it was agreed that both should be added to the Committee's 2026/27 Work Programme.

Resolved:

1. That the Audit Committee notes the Members are requested to note the Annual Report on the System of Internal Control presented by the Head of Audit and Counter Fraud.
2. That the Audit Committee commends the continued developments in overall internal control and financial administration across the Counci, whilst aknowledging that some services have considerable work to do.

3. That items relating to the Council's Corporate Risk Register and the Contracts Register, be added to the Committee's Work Programme for 2026/27.

10 **TREASURY MANAGEMENT REVIEW 2025/26**

The Audit Committee considered a report of the Director of Finance which advised Members on the performance of the Treasury Management function of the Council for 2025/26 and which also provided a comparison of performance against the 2025/26 Treasury Management Strategy and Prudential Indicators.

The Council was required to consider the performance of the Treasury Management function to comply with the Chartered Institute of Public Finance and Accountancy's (CIPFA) Code of Practice on Treasury Management (revised 2021). The submitted report provided an update and included the requirement in the 2021 Code, mandatory from 1st April 2023, as a minimum semi-annual and annual report and quarterly reporting of the treasury management prudential indicators.

The submitted report therefore sets out the key Treasury Management issues for Members' information and reviews and outlines:

- An economic update for 2025/26.
- A review and update of the Council's current treasury management position.
- Council Borrowing.
- Treasury Investment Activity.
- Treasury Performance for 2025/26.
- Treasury Management Prudential Indicators.

The report is therefore presented to the Audit Committee to enable is members to have the opportunity to review and scrutinise the Treasury Management Outturn report prior to its presentation to the Cabinet and Council.

Resolved:

1. That the Audit Committee notes and endorses the Treasury Management Outturn report and the Treasury Management activity and projected outturn.
2. That the Audit Committee commends the report to the Cabinet and to Council.

11 **Q4 2025/26 AND Q1 2026/27 INTERNAL AUDIT AND COUNTER FRAUD PROGRESS REPORT**

The Committee considered a report of the Head of Internal Audit and Counter Fraud which provided Members with a high-level progress report on the work of the Internal Audit and Counter Fraud team for Q4 (1st January – 31st March 2026) of the 2025/26 financial year and Q1 (1st April -30th June 2026) of 2026/27. Which, alongside the Head of Audit and Counter Fraud's Annual Report and Opinion for the year 2025/26, assisted the Committee in discharging its responsibilities as set out in the Audit Committee's Terms of Reference, which formed part of the Council's Constitution

The Audit and Counter Fraud Team activity during the two study periods included:

- Twenty-four audit opinion reports and one advisory note were issued during Q4 2025/26 and Q1 2026/27.
- Corporate Counter Fraud activities have identified £313,328.90 of fraud, errors and overpayments in Q4 2025/26 and Q1 2026/27.

Resolved:
That the Audit Committee approves and endorses the 2025/26 Quarter 4 an 2026/27 Quarter 1 Audit and Counter Fraud Progress Reports.

12 **PROGRESS UPDATE ON AUDIT OPINION REPORTS CONTRIBUTING TO THE 2024/25 LIMITED ASSURANCE ANNUAL AUDIT OPINION**

The Audit Committee considered a report of the Head of Audit and Counter Fraud which provided Members with an update 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. The submitted report, in combination with progress reports on Internal Audit progress and the Head of Audit and Counter Fraud's Annual Report and Opinion for the year 2024/25, assisted the Committee in discharging its responsibilities as set out in the Audit Committee's Terms of Reference, which formed part of the Council's Constitution.

At the Audit Committee meeting of 23rd July 2025, Members were presented with the Head of Audit and Counter Fraud's Annual Report and Opinion for 2024/25. This report made reference to a number of individual audit reports for that year which, in combination, contributed towards the overall Annual Audit Opinion that the systems of Governance and Internal Control in place during 2024/25 provided Limited Assurance to the Council that they were effective in assisting the Authority to achieve its organisational goals and objectives.

The appendices attached to the report were provided to update Members on progress against the action plans and recommendations arising from these reports. The appendices had been edited to remove the following in line with Data Protection and Confidentiality requirements to protect the Council, it's staff, partners, contractors and clients from potential harm:

- Personal details of staff graded below Head of Service level.
- Personal details of clients and service users which may be used to identify them in contravention of the requirements of the Data Protection Act.
- Details relating to contractual arrangements with the Council's partners and providers.

Removal of these details did not affect the findings or recommendations contained in the appendices that were attached to the report, and these had been reproduced in full.

The meeting was advised that the IT related appendix, had been included in the private part of the agenda due to the risk presented by dissemination of the information in connection with the weaknesses in internal control identified within these reports which could be used to enable more effective fraud, theft, or other forms of harm or disruption to the Council, its staff, its partners, contractors or service users.

At the Audit Committee meeting of 23rd July 2025, Members were presented with the Head of Audit and Counter Fraud's Annual Report and Opinion for 2024/25. This report made reference to a number of individual audit reports for that year which, in combination, contributed towards the overall Annual Audit Opinion that the systems of Governance and Internal Control in place during 2024/25 provided Limited Assurance to the Council that they were effective in assisting the Authority to achieve its organisational goals and objectives.

The attached appendices are provided to update Members on progress against the action plans and recommendations arising from these reports. The appendices have been edited to remove the following in line with Data Protection and Confidentiality requirements in order to protect the Council, it's staff, partners, contractors and clients from potential harm.

- Personal details of staff graded below Head of Service level.
- Personal details of clients and service users which may be used to identify them in contravention of the requirements of the Data Protection Act.
- Details relating to contractual arrangements with the Council's partners and providers.

Removal of these details does not affect the findings or recommendations contained in the attached appendices, and these are reproduced in full.

The IT related appendix is included in the private part of the agenda (item 19), due to the risk presented by dissemination of the information in connection with the weaknesses in internal control identified within these reports which could be used to enable more effective fraud, theft, or other forms of harm or disruption to the Council, its staff, its partners, contractors or service users.

The appendices attached to the report included:

Appendix 1a - Summary of progress on audit report recommendations

Since the submission of previous progress report to this committee, in March 2026, the Internal Audit Service had now completed follow up work in a number of areas. Some of our follow up work has resulted in improved (Reasonable) audit opinions in connection with Adult Social Care Residential and Home care reports, Delegated Decision Reporting, and the Disciplinary aspects of the Recruitment and Discipline review. Where the Internal Audit Service had concluded that governance and internal control had improved in these areas to a Reasonable standard, they had removed these reports from the attached updates.

Where the Internal Audit Service had re-visited the areas contained in previous update reports and found that assurance remained Limited, the reports on Payroll, Debt Recovery and Children's Services had been reproduced in full, on the agenda.

Regarding those areas that had not yet completed follow up work, namely Corporate Performance Management, the Council's Contracts Register and the Recruitment aspects of our Recruitment and Discipline review, and IT related reviews, progress reports by the Services concerned remained attached.

Of the 42 recommendations contained in the appendices attached to the submitted report, 34 recommendations were self-reported by Management as complete and eight recommendations were self-reported by Management as being in-progress.

Resolved:
That the actions of the Internal Audit Team in respect of the services that had contributed to the 2024/25 Limited Assurance Annual Audit Opinion, be endorsed and approved.

13 **Q4 2024/25 AND Q1 2025/26 - WEAK AND LIMITED ASSURANCE REPORTS**

The Audit Committee considered a report of the Head of Internal Audit and Counter Fraud which provided Members with details of those opinion reports with Weak or Limited assurance opinions issued in Quarter 4 of 2024/25 and Quarter 1 of 2025/26. The submitted report, in combination with, the Quarterly progress report on Internal Audit progress and the Head of Audit and Counter Fraud's Annual Report and Opinion for the year 2025/26, assisted the Committee in discharging its responsibilities as set out in the Audit Committee's Terms of Reference, which formed part of the Council's Constitution.

At the Audit Committee's meeting, held on 23rd March 2025, Members had requested further details of those reports receiving Weak or Limited assurance opinions for further scrutiny by the Committee.

The submitted report reproduced in the appendices attached to the report had been edited to remove the following in line with

Data Protection and Confidentiality requirements in order to protect the Council, it's staff, partners, contractors and clients from potential harm.

- Personal details of staff graded below Head of Service level.
- Personal details of clients and service users which may be used to identify them in contravention of the requirements of the Data Protection Act.
- Details relating to contractual arrangements with the Council's partners and providers.

With the exception of the removal of personal details of staff graded below Head of Service, the details removed relate to examples cited in the body of the reports intended to illustrate and support the recommendations made to Service Departments. The removal of these details did not affect the findings or recommendations contained in the attached reports, and these had been reproduced in full.

The reports attached as appendices were:
Appendix 1 – Home to School Transport Review
Appendix 2 – Fostering Service Review
Appendix 3 – Oldham Total Care
Appendix 4 – Expenses, Travel and Subsistence Allowance Review
Appendix 5 - 2025/26 Debt Recovery FFS Review
Appendix 6 - 2025/26 Payroll FFS Review
Appendix 7 - 2025/26 Children's Social Care FFS Review

Resolved:

1. That the Audit Committee approves and endorses the actions undertaken by the Internal Audit Team in relation to those services that had, on 23rd March 2025, been the subject of Weak and Limited assurance reports.
2. That the report and its associated appendices be noted.

14 **PAYROLL AUDIT ACTION PLAN 2025/26 - PROGRESS REPORT**

Members received a report of the Assistant Director of Workforce and Organisational Culture, which updated the Committee on actions that had been included in the Payroll Audit Report 24/25 and the HR & OD Re-Build Recovery Plan, which was launched in September 2025.

The Committee were informed that the Payroll Service at Oldham Council had several, long-standing identified issues, which had led to it being classified as "*Inadequate/Limited Assurance*" by Internal Audit for a number of years. The service provided a wide ranging and complex service across the borough. It provides a full range of Payroll and Pension service to Oldham Council. It also provides Payroll services to several schools and additional providers in the area, including Miocare Group Limited.

Since the last Audit Committee, the 2025/26 Payroll Audit has taken place, therefore this report focused on completion of some actions from 2024/25 and progress against new actions from 2025/26.

In terms of actions against the 2024/25 Action Plan noted that several actions brought forward from 2024/25 were complete but had been completed towards the end of the 224/25 reference period and therefore have remained as live actions in the 2025/26 Action Plan to ensure continued focus and impact. Four recommendations from the 2024/25 Action Plan were not brought forward as appropriate action and evidence was available to evidence completion. Other recommendations had been brought forward to the 2025/26 Audit action plan, as outlined below.

a. There were six recommendations brought forward from 2024/25 action plan. Five of these are marked as complete but remain live actions as they were completed towards the end of the 25/26 reference period, or outside it (e.g. January 2026.)

b. The remaining action is on track for completion as per agreed deadline.

c. There were seven new recommendations. Four are classed as complete following focused work over the past 3 months, some subject to monthly review.

d. The remaining three are underway and reviewed regularly through the internal HR compliance framework.

The Committee was advised that fulfilling action as outlined in the Payroll Audit action plan had commenced at pace. Improvements, it was noted, would take time and consistent focus. It remained one of the highest priorities for the HR and OD service. Several actions would require ongoing oversight and local audit, which was part of the Service's next phase of its 'ReBuild' plan.

Resolved:

1. That the report be noted
2. The committee acknowledges the progress being made in the Workforce and Organisational Culture Service to address the problems that had been highlighted in previous reports, presented to the Committee.

15 **2025/26 ANNUAL REPORT OF THE AUDIT COMMITTEE TO COUNCIL**

The Committee considered a report of the Head of Audit and Counter Fraud, which advised that one of its core functions was to provide an independent review and assurance role to support good governance and sound public financial management. The submitted report therefore had been prepared for a meeting of the full Council to advise that body of the work undertaken by the Committee in the financial year 2025/26, and for Council to note the views of the Committee on internal control and for them to make any appropriate recommendations, if necessary.

To discharge its role, the Audit Committee met formally on five separate occasions during the municipal year 2025/26 undertaking the work detailed in the body of the submitted report.

Audit Committee members had received training on their role and responsibilities as Members of the Audit Committee from CIPFA on 3rd and 5th November 2025, and on the compilation of the Council's Annual Audit Plan from the Head of Internal Audit and Counter Fraud on 24th March 2026.

The Committee last had a private meeting with the Council's External Auditors, Forvis Mazars on 10th March 2025. The next meeting was planned for late September 2026 to coincide with the External Auditor's expectations of having completed the bulk of their work on the 2025/26 financial statements.

The Committee's annual work programme was built around its responsibilities for corporate governance, internal audit, external audit, risk management, anti-fraud and corruption, treasury management, and the review of the annual Statement of Accounts. The submitted report summarised the work undertaken by key programme area for the financial year 2025/26.

This report is to inform Members of the work of the Audit Committee in the previous financial year and to report on the Committee's assessment of its own effectiveness against the CIPFA Position Statement and associated guidance.

Resolved:
That the Committee endorses the report and commends it to Full Council.

16 **EXTERNAL AUDIT – ENQUIRIES OF MANAGEMENT AND THOSE CHARGED WITH GOVERNANCE 2025/26**

The Committee considered a report of the head of Internal Audit and Counter Fraud which informed Members that to enable the Council's External Auditor, Forvis Mazars LLP, to carry out duties required under the Local Audit and Accountability Act 2014, the Council is required to provide the auditors with the necessary assurances required under International Standards on Auditing (ISA).

In carrying out the annual audit of the Council, Forvis Mazars LLP was required to comply with the International Standards on Auditing (ISA) as adopted by the UK Financial Reporting Council (FRC).

ISA required the auditor to make enquiries of Management and Those Charged with Governance (TCWG) to determine whether they have knowledge of any actual, suspected or alleged fraud affecting the entity.

Forvis Mazars LLP has sent two questionnaires setting out their enquiries. The questionnaires, and the Council's proposed responses, are set out at Appendices 1 – 4, as follows:

- Appendix 1 – Forvis Mazars Enquiries of Those Charged with Governance (Audit Committee).

- Appendix 2 – Audit Committee response to Forvis Mazars Enquiries of Those Charged with Governance.
- Appendix 3 – Forvis Mazars Enquiries of Those Charged with Governance (Director of Finance).
- Appendix 4 – Director of Finance response to Forvis Mazars Enquiries of Those Charged with Governance.

Resolved:
That Members of the Audit Committee note the responses detailed in the appendices to the report and the Council's responses to the External Auditors, Forvis Mazars LLP.

17 **AUDIT COMMITTEE WORK PROGRAMME 2026/27**

The Audit Committee considered its Work Programme for 2026/27.

Resolved:
That the Audit Committee's Work Programme for 2026/27 be noted.

18 **EXCLUSION OF THE PRESS AND PUBLIC**

RESOLVED: That, in accordance with Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting for the following item of business on the grounds that it contains exempt information, as defined under Paragraph 3 of Part 1 of Schedule 12A of the Act, and it would not, on balance, be in the public interest to disclose the reports.

19 **PROGRESS UPDATE ON AUDIT OPINION REPORTS CONTRIBUTING TO THE 2024/25 LIMITED ASSURANCE ANNUAL AUDIT OPINION**

Consideration was given to the commercially sensitive appendix in relation to agenda item 12: Progress update on Audit Opinion Reports contributing to the 2024/25 Limited Assurance Annual Audit Opinion.

Resolved:
That the information detailed in the confidential appendix, be noted.

The meeting started at Time Not Specified and ended at Time Not Specified

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(a)

(b)