

## ***AUDIT COMMITTEE Agenda***

- Date            Wednesday 22<sup>nd</sup> October 2025
- Time            6.00 pm
- Venue          J R Clynes Second Floor Room 2 - The JR Clynes Building
- Notes          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 Peter Thompson/Constitutional Services at least 24 hours in advance of the meeting.
2. CONTACT OFFICER for this agenda is Peter Thompson/Constitutional Services, email – [peter.thompson@oldham.gov.uk](mailto:peter.thompson@oldham.gov.uk) or, [constitutional.services@oldham.gov.uk](mailto:constitutional.services@oldham.gov.uk)
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> October 2025.
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.

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.

### **MEMBERSHIP OF THE AUDIT COMMITTEE**

Mr. G. Page (Independent Chair), Councillors Al-Hamdani, Aslam, Chauhan, Chowhan, Ghafoor, Malik, Rustidge, Sykes and Woodvine

#### **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 of Previous Meeting (Pages 5 - 14)  
  
The Minutes of the Audit Committee held on 23<sup>rd</sup> July 2025 are attached for approval.
- 6           Audit Progress Report (Pages 15 - 32)  
  
Representatives of Forvis Mazars to report.
- 7           Treasury Management Update Report (Pages 33 - 52)  
  
Report covering the first Quarter period of 2025/16 (April – June)
- 8           Housing Benefit Subsidy Audit 2023/24 (Pages 53 - 60)
- 9           Payroll Audit Progress (Pages 61 - 84)
- 10          Members' Allowances (Pages 85 - 94)
- 11          Quarter 2 - 2025/26: Internal Audit and Counter Fraud Progress Report (Pages 95 - 104)
- 12          Quarter 2- 2025/26: Audit Opinion Reports with Weak or Limited Assurance Opinions (Pages 105 - 118)
- 13          External Audit – Enquiries of Those Charged with Governance 2024/25 (Pages 119 - 144)
- 14          Counter Fraud and Corruption Policies and Procedures (Pages 145 - 234)
- 15          Audit Committee Self-Assessment and Annual Report of the Audit Committee to Council (Pages 235 - 260)
- 16          Failure to Prevent Fraud Duty - Briefing Note (Pages 261 - 270)
- 17          Proposed Audit Committee Work Programme for 2024/25 & 2025/26 (Pages 271 - 276)
- 18          Progress update on Audit Opinion Reports contributing to the 2024/25 Limited Assurance Annual Audit Opinion (Pages 277 - 454)
- 19          Exclusion of the Press and Public



To consider that the press and public be excluded from the meeting for the following two items 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.

- 20 Quarter 2- 2025/26: Audit Opinion Reports with Weak or Limited Assurance Opinions- Confidential Appendix (Pages 455 - 472)
- 21 Progress update on Audit Opinion Reports contributing to the 2024/25 Limited Assurance Annual Audit Opinion (Confidential Appendices) (Pages 473 - 560)