

WEDNESDAY, 9 APRIL 2025 COMMENCING AT 6.00 PM

Against 0
Abstentions 1

38. ACTION LIST ARISING FROM THE PREVIOUS MEETING

There was no Action List arising from the previous meeting.

39. PETITIONS AND DEPUTATIONS

None.

40. INTERNAL AUDIT PLAN 2025/26 AND INTRODUCTION REPORT

The Committee gave consideration to the report and appendix (as set out at pages 6-15 of the agenda reports pack) which introduced SWAP to the Audit Committee and outlined the Audit Plan for 2025/26.

It was moved by the Chair, seconded by Councillor S Z Haq and

UNANIMOUSLY RESOLVED THAT:

The content of the report be noted and the Audit Plan for 2025/26 be agreed.

41. EXTERNAL AUDIT PLAN FOR 2024/25 AUDIT

Cllr J Kaufman joined the meeting at 18.28

The Committee gave consideration to the report and appendix (as set out at pages 16-64 of the agenda reports pack) which presented the External Auditors 2024/25 Audit Plan and Risk Assessment.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The content of the report and appendix be noted.

42. ACCOUNTING POLICIES AND MATERIALITY 2024/25

The Committee gave consideration to the report and appendices (as set out at pages 65-87 of the agenda reports pack) which gave details of the draft accounting policies and materiality levels for the 2024/25 Financial Statements.

It was moved by the Chair, seconded by Councillor C S Gore and

UNANIMOUSLY RESOLVED THAT:

The content of the report be noted and the following be approved:

- 1. The Draft Accounting Policies for the 2024/25 Financial Statement as detailed in Appendix 1; and**
- 2. The materiality levels as set out in Appendix 2; and**
- 3. Delegate authority to Section 151 officer to make any necessary**

amendments

43. STRATEGIC RISK REGISTER UPDATE (Q3 2024/25)

The Committee gave consideration to the report and appendix (as set out at pages 88-95 of the agenda reports pack) which presented the Strategic Risk Register to Committee for information.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The content of the report and the Strategic Risk Register, as set out in appendix 1, be considered and noted.

44. INTERNAL AUDIT PROGRESS REPORT (APRIL 2025)

The Committee gave consideration to the report and appendix (as set out at pages 96-111 of the agenda reports pack) which gave an update on Internal Audit's progress on delivering the 2024/25 Audit Plan.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The progress made in delivering the 2024/25 Audit Plan be noted.

THE MEETING CLOSED AT 7.20 pm