

Annual Report of the Audit Committee 2025/26	
<b>Title of Report</b>	Annual Report of the Audit Committee 2025/26
<b>For Consideration By</b>	Audit Committee
<b>Meeting Date</b>	16 April 2026
<b>Classification</b>	Open
<b>Ward(s) Affected</b>	All
<b>Group Director</b>	Naeem Ahmed, Group Director, Finance & Corporate Resources

## **1. INTRODUCTION**

- 1.1 The purpose of this report is to detail the role of the Audit Committee (the Committee) and summarise the key activities and achievements in 2025/26 that demonstrate how the Committee has fulfilled this role effectively and to support compliance with the Global Internal Audit Standards (GIAS) and other statutory requirements.

## **2. RECOMMENDATION**

- 2.1 To note the Annual Report of the Audit Committee set out in Appendix 1.**

## **3. REASONS FOR DECISION**

- 3.1 The Annual Report of the Audit Committee outlines key developments in: -
- Internal Control
  - Internal Audit
  - Risk Management
  - External Audit
  - Anti-Fraud & Corruption
  - Financial Reporting
- 3.3 In reviewing the performance of the Audit Committee against the Global Internal Audit Standards (GIAS) and in the areas mentioned above, the judgement is that the Committee has fulfilled its role effectively.
- 3.4 The report is a self-assessment of the activities of the Audit Committee during 2025/26.

## **4. BACKGROUND**

- 4.1 As detailed and evidenced in the Annual Report, the Audit Committee discharged its duties effectively and has played a significant role in developing and improving internal control and governance arrangements within the Council.
- 4.2 Where opportunities for further strengthening the performance and effectiveness of the Audit Committee are identified, development sessions and deep dive reviews are utilised to assist with this.

### **Policy Context**

- 4.3 The work of the Committee is to provide oversight of the arrangements in place to promote governance, risk and control and ensure that these are effective.

### **Equality Impact Assessment**

- 4.5 This report does not require an equality impact assessment but where applicable equality issues and adherence to corporate policies would be considered in Audit Committee business.

### **Sustainability**

- 4.6 Not applicable

### **Consultations**

- 4.7 Not applicable.

### **Risk Assessment**

- 4.8 The Audit Committee receives detailed reports at each meeting setting out the arrangements in place at directorate and/or corporate level for the effective management of risk. The Committee regularly provides challenge to those tasked with managing risk to ensure that the Council's arrangements are robust and that objectives will continue to be met.

## **5. COMMENTS OF THE GROUP DIRECTOR, FINANCE AND CORPORATE RESOURCES**

- 5.1 This report looks back over the last year and as such there are no financial implications arising from the recommendation. It is recognised however that an effective Audit Committee can help to both reduce risk and strengthen the control environment in which the services are provided. Through its consideration and approval of the accounts, the risk and treasury

management strategies, it can also help to ensure that the financial risks to the Council arising in the future are appropriately managed.

## **6. COMMENTS OF THE DIRECTOR OF LEGAL, DEMOCRATIC AND ELECTORAL SERVICES**

- 6.1 The Council has a best value duty under the Local Government Act 1999 to ensure that it is securing economy, efficiency and effectiveness in the use of its resources.
- 6.2 Section 151 of the Local Government Act 1972 provides that ‘every local authority shall make arrangements for the proper administration of its financial affairs and shall ensure that one of their officers has responsibility for the administration of those affairs’.
- 6.3 Part of the proper administration of the Council’s affairs must encompass the obligation on the Council to have its accounts audited in accordance with the Audit Commission Act 1998 by an appointed party.
- 6.4 The Council’s Constitution gives the Audit Committee responsibility for considering reports dealing with the management and performance of the providers of internal and external audit services. The Annual Report of the Audit Committee details how the audit matters in this Report and Appendix 1 have been addressed to discharge the statutory obligations.
- 6.5 There are no immediate legal implications arising from the Report.

## **7. COMMENTS FOR THE DIRECTOR OF HUMAN RESOURCES AND ORGANISATIONAL DEVELOPMENT**

- 7.1 There are no HR&OD implications that arise from this report.

## **APPENDIX**

Appendix 1 - Annual Report of the Audit Committee 2025/26

## **BACKGROUND PAPERS**

None

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## Appendix 1 - ANNUAL REPORT OF THE AUDIT COMMITTEE 2025/26

### 1. CHAIR'S INTRODUCTION

**Background:** The Audit Committee is a vital means for Members and residents to hold the Executive to account for their management of the Council's resources, both human and financial. It does this in three ways: firstly, by ensuring past financial performance is fully audited, secondly, by scrutinising the Council's current financial performance and ensuring all departments have fully assessed the risks they face; and thirdly, it assesses whether the Council has credible plans in place to achieve its policy objectives over future years. As well as the Committee's regular meetings which are fully accessible to the public, this annual report on the Audit Committee's work is received by Full Council, as established as best governance practice set out by CPFA.

- 1.1 **Audit Committee Performance in 2025/2026:** The Audit Committee has successfully achieved its central responsibility of overseeing the Council's management of its governance, control, risk and finances. Throughout the year we received and considered regular reports on the corporate and departmental risks, Treasury Management activities and, our Internal Audit service. This close scrutiny has enabled us to be confident in our judgement that the Council has maintained the integrity of its financial and compliance systems despite the intense pressures the Council has faced at all levels of the organisation. This assessment was confirmed with the external auditor's clean bill of health for our Annual Governance Statement, a crucial test of good governance as recent reviews of financially failing Councils have shown.

In addition to fulfilling its responsibility for ensuring the soundness of the Council's general resource management, the Committee has focussed on two significant issues:

- 1.2 **Budget management** has continued to be extraordinarily difficult with great uncertainty over income and rising costs both as a result of inflation and demand for services. The additional Government funding that was announced in the provisional finance settlement for 2026/27 to 2028/29 (following lobbying by Hackney) is particularly welcome, although we recognise that the overall budget position remains extremely challenging and measures that have already been agreed must be delivered in full. The multi-year settlement is also helpful in providing greater certainty to our financial planning process. The Audit Committee continues to receive regular and full reports from the Group Director, Finance & Corporate Resources and their colleagues so that we were able to reassure ourselves that the Council is in a position to deliver a balanced budget even though the financial position remains challenging. The oversight of the Council's financial state and its projected income and expenditure throughout the year was greatly helped by the regular joint briefings of representatives of the Executive and the Chairs of Scrutiny and Audit Committee. Importantly, this oversight arrangement has brought external scrutiny to these key processes before, rather than after, the event. We recommend this approach is carried forward in the new municipal year as a matter of good practice, especially as the inexorable pressures of limited resources and increased needs will continue to create very difficult choices over the next few years.

1.3 **External audit.** The Council published its draft 2024/25 Statement of Accounts by the statutory deadline of 30 June 2025. The Audit Committee received regular updates on the external audit throughout the year. On 27 February 2026, the external auditors issued an unqualified opinion on the 2024/25 accounts, confirming they present a true and fair view of the Council's financial position as at 31 March 2025.

#### 1.4 **Future Challenges for the Audit Committee.**

Being appointed as the Chair of the Audit Committee was a privilege and is a responsibility that I take extremely seriously. We are collectively aware of the importance of the Committee's independence so that we are able to effectively uphold the Council's standards around good governance, control, risk management and financial reporting. In particular, the Committee reflects the CIPFA recommendation that there is clear delineation between audit and scrutiny functions, even though these can be complimentary processes and we will always work constructively together.

The use of Council reserves is something the Audit Committee will continue to keep under careful review, and we will be monitoring the expected outcome of the Transformation Programme to ensure that we remain financially resilient. The Audit Committee can and should have a vitally important role in helping to ensure the organisation matches its human and financial resources to the ambitious policies the Council has set out to deliver for the residents of Hackney. This also requires that we play a part as a Committee in upholding the relative importance of keeping a focus on statutory services, including the significant demand pressures that currently exist across adults and children's social care and temporary accommodation.

I am very pleased that following a rigorous recruitment process the Audit Committee welcomed two new independent members to our June meeting, Antony Marsh and Mariam Doyin-Salau. This new initiative has provided an additional level of independent scrutiny and ensures that we continue to reflect the highest standards for Audit Committees as set out by CIPFA.

I thank our S151 officer Naeem Ahmed for the exceptional support he has provided for the Committee in 2025/26 and I am pleased that a core of officers including Deirdre Worrell and Michael Sheffield have continued to support Naeem and this Committee. The Committee has strived to ensure an independent and non partisan approach to what is a difficult period for local government finances and I am proud that the committee acts in a professional and objective manner to ensure the Council is delivering good governance.

I would like to thank my Deputy Chair, Cllr Ben Lucas, members of the Audit Committee across all political parties and our two Independent Members who have been incredibly supportive and brought vigour and curiosity to the Committee throughout the year. I'd also like to thank the Mayor, and the Executive Team for their unstinting support for the Audit Committee function. Despite its role in challenging the Council's management they have rightly seen a strong Audit Committee as an essential part of good governance.

## 2. COMMITTEE MEMBERSHIP & ATTENDANCE

2.1 The following Councillors were members of the Audit Committee during the 2025/26 municipal year:

Cllr Anna Lynch (Chair)	Cllr George Gooch
Cllr Ben Lucas (current Vice-Chair)	Cllr Deniz Oguzkanli
Cllr Ian Rathbone (previous Vice-Chair)	Cllr Patrick Pinkerton
Cllr Soraya Adejare	Cllr Midnight Ross
Cllr Sophie Conway	Cllr Caroline Selman
Cllr Zoe Garbett	Cllr Gilbert Smyth

Antony Marsh (Independent)  
 Mariam Doyin-Salau (Independent)

2.2 The table below outlines members' attendance at committee meetings during the 2025/26 municipal year. As ever, members had a significant number of alternative commitments such as other public meetings and ward commitments and surgeries, and were therefore not always available to attend meetings.

Members	Meeting dates				
	9/04/2025	18/06/2025	30/10/2025	13/01/2026	24/02/26
Cllr Anna Lynch	P	A	P	P	P
Cllr Ben Lucas	P	P	P	P	P
Cllr Ian Rathbone	A	n/a	n/a	n/a	n/a
Cllr Soraya Adejare	A	n/a	n/a	n/a	n/a
Cllr Sophie Conway	X	X	P	A	A
Cllr Zoe Garbett	P	P	P	P	P
Cllr George Gooch	n/a	P	P	P	A
Cllr Deniz Oguzkanli	X	n/a	n/a	n/a	n/a
Cllr Patrick Pinkerton	n/a	P	P	P	A
Cllr Midnight Ross	A	P	P	P	P
Cllr Caroline Selman	P	V	P	P	A

Members	Meeting dates				
	9/04/2025	18/06/2025	30/10/2025	13/01/2026	24/02/26
Cllr Gilbert Smyth	n/a	P	P	P	A
Antony Marsh (Independent)	n/a	P	P	P	A
Mariam Doyin-Salau (Independent)	n/a	P	P	A	P

Key: P = Present; A = Apologies; L = Late; V = Virtual; X = Absent

- 2.3 Training opportunities to assist new committee representatives were provided to members.

### 3. WORK UNDERTAKEN IN THE 2025/26 MUNICIPAL YEAR

- 3.1 The Audit Committee operates in accordance with the CIPFA publication *Audit Committees, Practical Guidance for Local Authorities and Police*, 2018 Edition. The guidance defines the purpose of an Audit Committee as follows:

*“To provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes.”*

The Committee’s terms of reference were most recently reviewed at the June 2025 meeting to ensure that they continue to meet the best practise as set out by CIPFA.

#### 3.2 Internal Control

- 3.2.1 The Committee plays a key role in developing and improving the Council’s internal control and assurance framework.
- 3.2.2 The Accounts and Audit Regulations 2015 require the Council to conduct annual reviews of the system of internal control and publish an Annual Governance Statement (AGS) within its annual financial statements.
- 3.2.3 The AGS process continued to reflect the current requirements as set out in the Framework/Guidance issued by CIPFA/SOLACE in 2016 and a revised Hackney Code of Governance. Each department produces a local statement which is used to support the corporate AGS. As part of the assurance process, Internal Audit reviews the local statements and verifies that any actions identified in the previous year’s AGS have been actioned. The 2024/25 corporate AGS was initially reviewed by the Committee in June and then formed part of the unaudited annual accounts that the Audit Committee reviewed at the October 2025 meeting. The AGS has become increasingly important in recent years as the challenges faced by all local authorities have escalated. The statement includes a summary of key issues facing the Council, and also an account of the progress in tackling the key issues reported in the previous year. As such it

reflects issues that the Committee has considered through the reporting year and is a document worthy of the Audit Committee's continuing attention.

3.2.4 The Committee contributed to the process of providing assurance of the Council's internal control and governance framework by receiving and reviewing regular progress reports on Internal Audit and Risk Management including service performance information.

### **3.3 Internal Audit**

3.3.1 In accordance with the Accounts and Audit Regulations 2015 the Committee continuously reviewed the effectiveness of the Internal Audit service. This comprised of: -

- Review and approval of the Internal Audit Annual Plan 2025/26 which includes Internal Audit's key performance measures and outlines audit work for the Council and Associated Bodies for which the Council has a lead responsibility.
- Revisions to the Internal Audit Plan are reported to the Committee during the year, this recognises that the internal audit plan is a dynamic programme of work that may need to be adjusted as priorities change.
- Review of quarterly progress reports by the Corporate Head of Internal Audit, Anti-Fraud & Risk Management, detailing the performance and progress of the Internal Audit Service against the Internal Audit Plan and performance targets.
- Review of the Internal Audit Service Annual Report.

3.3.2 The Committee noted that the Internal Audit Service expects to meet its other key performance measures again this year.

3.3.3 The Audit Committee continues to play a vital role in supporting the work of Internal Audit by ensuring that identified control weaknesses are properly addressed by services. It is noteworthy that other authorities that have recently experienced financial difficulties have received warning signs in advance but these were not always acted upon. I am pleased to say that Hackney management does take the implementation of recommendations arising from audit work seriously with the result that we only rarely need to pursue managers for non-compliance. It is important that the Committee remains vigilant as significant issues of concern might be identified and provides both challenge and support to ensure that these are resolved.

3.3.4 The Committee Chair received assurance during the year that the Internal Audit service continues to comply with the professional standards expected under the Global Internal Audit Standards (GIAS) regime.

### **3.4 Risk Management**

3.4.1 A robust risk management framework is an essential element of good management and enables the Council to effectively manage strategic decision-making, service planning and delivery to safeguard the wellbeing of its stakeholders and increase the likelihood of achieving objectives. It is an essential element of good management and a sound internal control system and

is necessary for the Council to demonstrate that it has a sound system of corporate governance. The Committee contributed to this by: -

- Reviewing and endorsing the Risk Management Annual Report 2024/25 detailing arrangements for the management of risk.
- During the reporting year the Committee reviewed the risk registers for all five of the Council's Group Directorates.
- The corporate risk register was reviewed in detail on two occasions, and a summary version was presented at two further Audit Committee meetings to ensure that Members remain informed of changes to the most significant risks facing the Council. This top-level review helps to ensure that risk management remains a meaningful and on-going activity across all service areas.

### **3.5 Treasury Management**

3.5.1 Ensuring treasury management is governed effectively is an essential element of the work of the Audit Committee. A regular cycle of reports is presented to the Committee to enable them to comment upon and monitor treasury action throughout the year.

3.5.2 The Committee considered the following reports during the Year:-

- Reviewed a Treasury Management Strategy for 2026/27.
- Review of quarterly updates on treasury management detailing performance.

### **3.6 External Audit**

3.6.1 The Council's external auditor, Mazars, attended the Committee's meetings at which they presented their audit strategies, progress reports and completion reports for review and comment.

3.6.2 The Council published its draft 2024/25 Statement of Accounts by the statutory deadline of 30 June 2025. The Audit Committee received regular updates on the external audit throughout the year. On 27 February 2026, the external auditors issued an unqualified opinion on the 2024/25 accounts, confirming they present a true and fair view of the council's financial position as at 31 March 2025.

### **3.7 Anti-Fraud and Corruption Arrangements**

3.7.1 The Committee reviewed the quarterly and annual performance of the anti-fraud teams in tackling fraud against the authority and the contribution this made to strengthen the system of internal control.

3.7.2 During the period 1 April 2025 to 31 March 2026 the following estimated savings were made as a direct result of the work of the anti-fraud teams:

<b>Outcome</b>	<b>Outcomes 2025/26</b>	<b>Savings Realised</b>
Council service or discount cancelled	56	(1) £1,089,681
Blue Badges recovered	83	(2) £8,300
Other fraudulent parking permits recovered	20	(2) £2,000

Outcome	Outcomes 2025/26	Savings Realised
Parking misuse warnings issued	69	n/a
Penalty Charge Notice (PCN) issued	56	(3) £3,640
Vehicle removed for parking fraud	36	(4) £7,200
Parking prosecution	11	n/a
Recovery of tenancy	38	(5) £1,596,000
Right to Buy cancelled	3	(6) £48,000
Housing application cancelled/downgraded	10	(7) £40,000
<b>Total</b>		<b>£2,794,821</b>

1. No Recourse to Public Funds Team (NRPF) savings – average saving per case £387 per week and assuming saving of one year support

2. Calculated using Audit Commission figure of £100 per badge recovered

3. £65 PCN charge

4. £200 per removal in addition to the PCN charge

5. Calculated using Tenancy Fraud Forum figure of £42,000

6. The right to buy discount is currently £16,000

7. Minimum cost per offence assessed by the Audit Commission at £4,000

3.7.3 The corporate responsibility for the Regulation of Investigatory Powers Act (RIPA) and Proceeds of Crime Act (POCA) rests with the Corporate Head of Audit, Anti-Fraud & Risk Management. During the year the Committee was provided with quarterly monitoring information on the activities undertaken by the Council.

### 3.8 Whistleblowing Arrangements

During the year the Committee received quarterly updates on whistleblowing referrals regarding fraud/irregularity in addition to an annual report on the Council's whistleblowing arrangements and activity.

### 3.9 Financial Reporting

3.9.1 The Council met the statutory deadline by publishing its draft 2024/25 Statement of Accounts on 30 June 2025. The Audit Committee was kept informed of the external audit's progress through regular updates throughout the year.

- *June 2025*: The Audit Committee received and reviewed the Audit Strategy Memorandum for the Pension Fund which set out the key risks identified in respect of the financial statements audit, the approach to be taken for the audits along with information on the audit team, proposed deliverables, timescales for the audit and related fees
- *October 2025*: The audit progress report highlighted the Pension Fund is nearing completion, with the fieldwork expected to conclude in the week starting 20 October 2025. Work on the Council's accounts is in progress; it was prioritised after the Pension Fund audit to ensure a smooth delivery following the Pension Fund's change in its pension administration system provider. The auditors have begun their review of the Council's Value for Money (VFM) arrangements and their work is well progressed. They have identified three risks of significant weaknesses in arrangements:
  - Financial Sustainability: An unsustainable and unplanned use of reserves to deliver services. This relates to a forecast mitigated general fund overspend of £37.5m, which will be balanced by use of

reserves, projecting the general fund reserve balance to fall from £154.1m to £99.6m by 31 March 2025.

- Governance (Social Housing): A failure to comply with Health and Safety standards. This follows the Council's June 2024 self-referral to the Regulator of Social Housing, which resulted in a 'no assurance' rating, and a Housing Ombudsman investigation from May 2025. Data loss from the 2020 cyber-attack means the Council cannot evidence some compliance checks.
- Improving the 3Es, Economy, Efficiency and Effectiveness, (Temporary Accommodation): Inadequate arrangements for making informed financial decisions regarding Temporary Accommodation (TA). The TA team is working from spreadsheets (post-cyber attack) until 2027. Throughout 2024/25 TA was under financial pressure (£13.6m overspend) and Internal Audit reported in February 2025 that the spreadsheet system has limitations resulting in errors and late billing.
- *January 2026*: the audit progress report highlighted the audit remains on track to issue audit opinions to enable the Council to publish its audited statement of accounts by 27 February 2026. Work on the Council's accounts has made good progress since October and is on track to complete in February 2026. The auditors have reported on their Value for Money (VFM) work. They have identified two significant weaknesses in arrangements:
  1. Financial Sustainability: The Council continues to rely on the unsustainable and unplanned use of reserves to deliver services.
    - The 2024/25 outturn showed a £26.3m overspend, and the General Fund reserve balance decreased from £154.1m (March 2024) to £111.6m by March 2025.
    - Auditors noted that using reserves to bridge budget gaps without delivering sufficient transformational savings is unsustainable.
  2. Improving Economy, Efficiency and Effectiveness (Governance): Failure to comply with Health and Safety standards in relation to Social Housing.
    - This follows a 'C3' grading from the Regulator of Social Housing (RSH) and a Housing Ombudsman investigation.
    - The 2020 cyber-attack resulted in data loss, meaning the Council could not evidence some safety checks.
    - The auditors recommend the Council implements recommendations from the RSH and Housing Ombudsman and works to restore property data.
- *February 2026*: The Audit Committee received and reviewed Forvis Mazars' Audit Completion Report for 2024/25 noting that they anticipated issuing an unqualified opinion subject to resolution of outstanding issues. The Audit Committee delegated responsibility for final signing of the 2024/25 accounts to the Group Director of Finance & Corporate Resources.

3.9.2 On 27 February 2026, the external auditors issued an unqualified opinion on the 2024/25 accounts, confirming they present a true and fair view of the Council's financial position as at 31 March 2025.

### **3.10 Finance Update and Audit Committee Deep Dive Reviews**

- 3.10.1 The Group Director of Finance and Corporate Resources provides a financial update to the Committee at each meeting to ensure that Members are fully apprised of current developments given the fast pace of change currently in local government.
- 3.10.2 These updates are supplemented by periodic deep dive reviews where it is felt that additional detail will assist the Committee. The Committee received deep dive reports at the April meeting concerning (1) the capital cost of borrowing; and (2) the Council's transformation programme. The capital cost of borrowing report provided assurance that governance and approval processes that are in place appear to be working well and plans are aligned with the MTFP, which is vital as the Council will become increasingly reliant on borrowing. The transformation deep dive provided committee members with a detailed view of the scope and ambition of the work, with particular emphasis on investment, capacity and value for money.

## **4. PROPOSED WORK PROGRAMME FOR 2026/27**

- 4.1 The Committee will continue to receive and examine the Council's Statement of Accounts and Annual Governance Statement and approve these if it is appropriate to do so, in order that the accounts are ready for audit at the earliest reasonable opportunity within the constraints of the local government external audit environment.
- 4.2 Regular financial updates will continue to be provided to each Committee meeting, and we recognise that this is more important than ever as demand for Council services increases and the financial outlook remains challenging. Monitoring of the Council's spend controls and transformation programme will continue to be part of these updates.
- 4.3 The Committee will continue to receive regular performance reports from the Internal Audit Service, Anti-Fraud Teams, Treasury Management, directorate and corporate risk registers. As well as reviewing corporate policies and strategies relating to these services.
- 4.4 The Chair will continue to act as Risk Management Champion taking responsibility for advocating the embedding of risk management throughout the Council. The Committee is keen to take a proactive approach to overseeing the Council's management of risks and will work closely with the Corporate Risk Manager and senior managers for continual improvement in our corporate risk management processes.
- 4.5 The Committee will continue to focus attention on the high risk areas which are identified from the risk management framework.
- 4.6 The Committee will receive and approve the Internal Audit annual plan to ensure that audit work provides appropriate coverage during the year.
- 4.7 The Committee will continue to receive reports on financial performance, and obtain further explanation where appropriate. This will help provide both

Councillors and the public with a sense of how the Council is performing and give an early warning of any potential problems. Another initiative to reassure the Council about its ability to cope with current threats and opportunities is the quarterly review of corporate risks to ensure that emerging issues are properly considered in service reviews.

- 4.8 The Council's whistleblowing arrangements and performance will be reviewed annually and as part of the quarterly reporting process.
- 4.9 The Committee will continue to be proactive and engage wherever necessary to further strengthen the Council's assurance processes.
- 4.10 The programme of deep dive reviews will continue to focus on areas of specific concern.

## **5. SUMMARY OF THE ACHIEVEMENTS OF THE AUDIT COMMITTEE**

- 5.1 The Audit Committee has contributed to the Council's overall internal control process in 2025/26 through the challenge and monitoring it has performed on governance, internal audit, anti-fraud, risk management, treasury and financial management processes.
- 5.2 The Committee's independence and skills have been further enhanced by the successful appointment of two independent members who joined the Committee at the June 2025 meeting.
- 5.2 Risk management at corporate and strategic service levels continues to support business processes.
- 5.3 Internal Audit has continued to develop and strengthen with support from the Committee. This is reflected in the positive outcome from the most recent external review.
- 5.4 The Committee has played a significant role in highlighting the importance of implementing Internal Audit recommendations to agreed timeframes.
- 5.6 The Committee continues to work alongside the Executive Member for Finance and the Chair of the Scrutiny Commissions as part of the Budget Scrutiny Group to keep the state of the Council's finances under close review and receive regular updates from officers both at Audit Committee and monthly update meetings.