

MINUTES of a meeting of the AUDIT AND GOVERNANCE COMMITTEE held in the Abbey Room, Stenson House, London Road, Coalville, LE67 3FN on WEDNESDAY, 29 APRIL 2026

Present: Councillor J G Simmons (Chair)

Councillors R Sutton, P Moulton, D Cooper, D Everitt, N Smith and A Wilson

In Attendance: Councillors

Officers: Ms K Beavis, Mrs A Crouch, Mrs C Hammond and Ms R Tapping

67. APOLOGIES FOR ABSENCE

Before the meeting began, the Head of Finance provided the Committee with an update on the recruitment of the new Independent Chair for the Committee and the resignation of an independent member. Recruitment to the vacant position will commence once the new chair is in position. A brief discussion between members was had.

Apologies were received from Councillor R Boam, Councillor G Rogers and Mrs Emma Hutchinson.

68. DECLARATION OF INTERESTS

There were no interests declared.

69. MINUTES

Consideration was given to the minutes of the meetings held on 26 February and 11 March 2026.

It was moved by Councillor N Smith, seconded by Councillor D Cooper and

RESOLVED THAT:

The minutes of the meetings held on 26 February and 11 March 2026 be approved and signed by the Chair as an accurate record of proceedings.

70. OUTSTANDING ACTIONS UPDATE

Consideration was given to the Outstanding Actions update. Members received an update from the Head of Finance on outstanding actions, including a Unit 4 briefing scheduled for June and a root cause analysis to be undertaken by Internal Audit, which has been included in the Internal Audit plan.

The Audit Manager provided an update on audit-related outstanding actions to confirm that these had been completed.

The Audit Manager provided an update on the outstanding actions relating to the corporate risk register.

Members raised concerns regarding delays in progressing the root cause analysis and the need for clearer timelines.

The Outstanding Actions update was noted.

Chair's initials

71. COMMITTEE WORK PLAN

Consideration was given to the Committee's work plan.

The Committee's work plan was noted.

72. DRAFT ACCOUNTING POLICIES 2025/26

The report was presented by the Head of Finance.

It was moved by Councillor R Sutton, seconded by Councillor P Moulton and

RESOLVED THAT:

The Draft Accounting Policies for the 2025/26 financial statements, as detailed in appendix A, were considered and approved.

73. STANDARDS AND ETHICS REPORT - QUARTER 4

The report was presented by the Interim Head of Legal and Support Services & Monitoring Officer.

In response to concerns raised regarding a lengthy, outstanding complaint, the Interim Head of Legal and Support Services & Monitoring Office assured the Committee that Officers will be working towards bringing all the existing complaints to conclusion swiftly.

The report was noted and members were thanked for their comments.

74. LOCAL GOVERNMENT REORGANISATION - ACCOUNTS AND AUDIT REQUIREMENTS

The report was presented by the Head of Finance.

A member encouraged the Committee to continue their active involvement to maintain effective governance during the transition.

The report was noted and members were thanked for their comments.

75. INTERNAL AUDIT PROGRESS REPORT

The report was presented by the Audit Manager.

A discussion followed. In response to a question, the Head of Finance and Audit Manager agreed to provide further information regarding Health and Safety incidents.

Concerns were raised over backlogs and delays. It was explained by the Audit Manager that despite the figures, the total days used during the various audits would be less than detailed as days were used to provide updates and support. Assurance was given that the audit work would reach draft stage in time to support the Annual Audit Opinion due to be presented to the Committee in August.

In response to ongoing issues relating to the Unit 4 financial system, a member suggested requesting the Chief Executive attend the next Committee meeting to discuss the action plan and its progression with the Committee. The suggestion was supported by other members; one member expressed concerns about the changing of implementation dates

Chair's initials

due to the same ongoing issues. Following a discussion between Committee members and Officers, it was agreed that the Committee would request for the Chief Executive to attend the meeting of the 5 August 2026, with questions submitted in advance to allow for concise responses.

The report was noted and members were thanked for their comments.

76. INTERNAL AUDIT STRATEGY

The report was presented by the Audit Manager.

A member congratulated the Audit Manager for the progression made to the strategy.

It was moved by Councillor J Simmons, seconded by Councillor D Everitt and

RESOLVED THAT:

- 1) The progress made against the Internal Audit Strategy during 2025/25 was noted.
- 2) The Committee supported the continued delivery of outstanding actions into the 2026/27, including the external quality assessment and the development of data analytics capability.
- 3) The Committee endorsed the ongoing improvement activities designed to enhance the effectiveness and modernisation of the Internal Audit Service.

77. INTERNAL AUDIT ANNUAL PLAN

The report was presented by the Audit Manager.

A member welcomed the introduction of a value for money audit focus.

It was moved by Councillor P Moulton, seconded by Councillor N Smith and

RESOLVED THAT:

- 1) The draft 2026/27 Internal Audit Annual Plan report, attached at appendix 1, was noted.
- 2) The draft 2026/27 Internal Audit Annual Plan was approved.

78. INTERNAL AUDIT CHARTER AND MANDATE

The report was presented by the Audit Manager.

Following the presentation, a member emphasised the importance of internal audit being independent.

It was moved by Councillor P Moulton, seconded by Councillor R Sutton and

RESOLVED THAT:

The Internal Audit Charter was approved.

79. CORPORATE RISK UPDATE

The report was presented by the Audit Manager.

A brief discussion was had about whether Unit 4 should be a standalone corporate risk. It was explained by the Head of Finance that Unit 4 was classed as a 'business as usual' system and that it was included in an existing risk on the finance team service risk register.

The report was noted and members were thanked for their comments.

The meeting commenced at 6.30 pm

The Chair closed the meeting at 7.38 pm