

Audit Committee 25 September 2025

Questions Received from the Public

1. Question from Kath Sanders
As at time of writing (15th September), the draft statement of accounts for 2024/25 has not been published. It was due to be published on 30th June, and at the last Audit Committee meeting in July, the Council said that there was a delay and it would be published by the end of August. If it is not published for this Audit Committee meeting, what is the hold up please, and when will it be published?
2. Question from Kath Sanders
Context: In the previous Corporate Risk Register report to this committee (dated June 2025), 14 risk areas were identified over 9 risk categories with an average "combined score" in June of just over 10 (out of a possible 16). Only one risk area had the RAG status of GREEN, and that was the Local Plan. The average combined "Future risk scores" showed the average combined score predicted to drop to just over 8, with none actually forecast to increase. This looked optimistic. However, it is not clear from the detail which risk areas the officers consider to be the most significant to the Council as there were a number of risk areas with combined scores of 12 or 16 in June (and a RAG status of RED). However, the "commercial portfolio" and "reducing debt" risk areas had combined scores of only 9 in each case in June and were therefore seemingly not considered high risk (having a RAG status only of AMBER).
Question: Does the Chair believe that the corporate risk to the Council is really reducing across the board (as the "Future risk scores" from the last report would indicate) or is the "Future risk score" more of an aspirational target?
3. Question from Kath Sanders
Context: In addition, the covering report to the Audit Committee in July did not provide any commentary on the new risk category 9 amongst its "key headlines" detailed in para 2.5 - that being the response to external audit/best value inspection recommendations which carried a combined score of 12 - nor any text under "current mitigating actions" in the detailed report. Furthermore, the "Future risk score" in the detailed report for Risk Category 9 "Response to External Audit/Best Value Inspection Recommendations" was only perceived to be 6 in June.
Question: Does the Chair agree that the "Changes in risk scores and other key updates" in the covering report for September's update properly highlight the main areas of concern?

