

Report of the Chairman on the work of the Audit Committee

This report gives an overview of the key items considered by the Committee at its meeting on 25 September 2025.

At the Audit Committee held on 25 September 2025, the following business was considered:

1. External Audit Quality Assessment

1.1 The Committee received a report regarding arrangements for the pending external assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector

1.2 The Committee **resolved** to note arrangements for the pending external assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector.

2. Annual Internal Audit Report and Conclusion 2024-25

2.1 The Committee received the Annual Internal Audit Report and Conclusion 2024-25.

2.2 The Committee **resolved** to note the Annual Internal Audit Conclusion 2024-25.

3. Internal Audit Strategy

3.1 The Committee received the Internal Audit Strategy from Southern Internal Audit Partnership.

3.2 The Committee **resolved** to note the Internal Audit Strategy 2025-28.

4. Internal Audit Progress Report

4.1 The Committee received the Internal Audit Progress Report from Southern Internal Audit Partnership.

4.2 The Committee **resolved** to note the Internal Audit Progress Report for August 2025 and approve the adjustments to the Internal Audit Plan 2025-26.

5. Annual Governance Statement

5.1 The Committee considered the draft Annual Governance Statement for 2024-25.

5.2 The Committee **resolved not** to approve the draft Annual Governance Statement as outlined in the appendix.

6. Value for Money Reports - BDO

6.1 The Committee considered the Value for Money reports from BDO, the Council's external auditors which included combined Annual Audit Letters for years ending 31 March 2019, and 31 March 2020, and the Auditor's Annual Reports for the years ended 31 March 2021, 31 March 2022, and 31 March 2023.

6.2 The Committee **resolved** to accept the Value for Money reports from BDO.