

Report on the work of the Audit Committee

This report gives an overview of the key items considered by the Committee at its meetings on 23 July 2026, and 24 September 2026.

At the Audit Committee held on 23 July 2026, the following business was considered:

1. Governance Assurance Register Update

- 1.1 The Committee received a report on the overall level for the 12 Governance Assurance Areas which formed the Governance Assurance Register and reviewed six Governance Assurance Areas.
- 1.2 The Committee **resolved** to note the overall assurance levels for the Governance Assurance Areas.

2. Statement of Accounts 2025-2026 – Delay in Publication

- 2.1 The Committee received a report setting out reasons for the delay in publishing the Statement of Accounts for 2025/26.
- 2.2 The Committee noted the reasons for the delay in publishing the Statement of Accounts for 2025/26.

At the Audit Committee held on 24 September 2026, the following business was considered:

1. Internal Audit Progress Report

- 1.1 The Committee received the Internal Audit Progress Report – August 2025 and considered adjustments to the internal audit plan.
- 1.2 The Committee **resolved** to note the Internal Audit Progress Report for August 2025 and approve the adjustments to the Internal Audit Plan 2025-26.

2. 2025/26 Draft Unaudited Statement of Accounts

- 2.1 The Committee received the Draft Unaudited Statement of Accounts.
- 2.2 The Committee **resolved** to acknowledge the report and the draft unaudited financial statements which had been published on the Council's website in accordance with the statutory deadline..

3. Governance Assurance Register

- 3.1 The Committee received a report on the overall level for the 12 Governance Assurance Areas which formed the Governance Assurance Register and reviewed six Governance Assurance Areas.

3.2 The Committee **resolved** to note the overall assurance levels for the Governance Assurance Areas.

4. Draft Annual Committee Annual Report

4.1 The Committee considered the draft Audit Committee Annual Report covering the 2025/26 municipal year.

4.2 The Committee **resolved** to approve the Annual Report for 2025/26.