

AUDIT AND CORPORATE GOVERNANCE COMMITTEE

Minutes of a meeting held at the Council Offices, Narborough

MONDAY, 9 FEBRUARY 2026

Present:-

Cllr. Mark Jackson (Chairman)

Cllr. Lee Breckon JP
Cllr. Richard Holdridge

Cllr. Roger Stead
Cllr. Jane Wolfe

Helen King (Independent
Member)

Officers present:-

Julia Smith	- Chief Executive
Sarah Pennelli	- Executive Director - S.151 Officer
Katie Hollis	- Finance Group Manager
Sarabjit Khangura	- Council Tax Income and Debt Manager
Kerry Beavis	- Shared Service Audit Manager
Rose Carrier	- Shared Service Auditor
Bethany Hincks	- Azets External Auditor
Chris Brown	- Azets External Auditor
Nicole Evans	- Democratic & Scrutiny Services Officer
Avisa Birchenough	- Democratic & Scrutiny Services Officer

Also in attendance:-

Cllr Cheryl Cashmore – Finance, People and Transformation Portfolio Holder and Deputy Leader.

205. DISCLOSURES OF INTEREST

No disclosures were received.

206. MINUTES

The minutes of the meetings held on 25 November 2025, as circulated, were approved subject to a couple of amendments:

- That Bethany Hincks name be corrected.
- That concerns in regard to the slow progress of the internal audit plan for 25/26 raised by Helen King – Independent Member be included in the previous minutes.

207. INTERNAL AUDIT PROGRESS REPORT 2025/26 QUARTER 3

Considered – Report of the Shared Service Audit Manager.

Helen King – Independent Member commented that she remains concerned about the slow progress of the internal audit plan for 25/26, it was noted that this had been raised at previous meetings too.

DECISION

That the Internal Audit progress report be noted.

Reason:

To keep the Audit and Corporate Governance Committee informed of progress and recent Internal Audit findings and recommendations, in line with the Global Internal Audit Standards in the Public Sector.

208. RISK MANAGEMENT QUARTER 3 2025/26

Considered – Report of the Council Tax Income & Debt Manager.

The Council Tax Income & Debt Manager provided an update on the Local Government Reorganisation Risks R165, advising that the internal controls are:

- Staff are being kept informed and engaged.
- A £50,000 budget has been established for supporting the proposal stage.
- Consideration of the Corporate Plan/Projects and Priorities to enable capacity.

The Council Tax Income & Debt Manager advised that there is no change to the risk rating as of 6 January 2026.

DECISION

That the latest information in respect of the Council's major corporate risks be accepted.

Reason:

The overview of the Council's risk management processes is a key responsibility of the Audit and Corporate Governance Committee. It is important that Members are aware of the corporate risks and their potential impact on Council business, and that they review the control measures in place to mitigate risks.

209. **APPROVAL OF THE AUDITED ACCOUNTS 2024/25**

Considered – Report of the Finance Group Manager.

Helen King – Independent Member requested that the external auditors provide future reports in a timely manner to allow the finance team to review and challenge the reports prior to publication for the Audit & Corporate Governance Committee.

DECISIONS

1. That the draft report of the external auditors be accepted.
2. That delegated authority be granted to the Executive Director (Section 151) in consultation with the Chairman of the Audit and Corporate Governance Committee to approve and sign off the Council's audited Financial Statement.

Reasons:

1. To bring to Members' attention the findings of our external auditors, Azets in relation to the audit of the 2024/25 accounts.
2. The Accounts and Audit Regulations 2015 require local authorities to have their 2024/25 accounts approved by a resolution of "a committee or by the members meeting as a whole", and no later than 27th February 2026.

210. AUDIT & CORPORATE GOVERNANCE COMMITTEE WORK PROGRAMME

Members accepted the items on the Audit & Corporate Governance Committee Work Programme.

DECISION

That the Audit & Corporate Governance Committee Work Programme be noted.

Reason:

It is appropriate that the Audit & Corporate Governance Committee set the Work Programme for the year.

THE MEETING CONCLUDED AT 6.10 P.M.