

NEWARK AND SHERWOOD DISTRICT COUNCIL

Minutes of the Meeting of **Audit & Accounts Committee** held in the Civic Suite, Castle House, Great North Road, Newark, NG24 1BY on Wednesday, 15 October 2025 at 6.00 pm.

PRESENT: Councillor S Michael (Chair)
Councillor N Allen (Vice-Chair)

Councillor J Hall, Councillor T Wendels and C Richardson - Co-optee

APOLOGIES FOR ABSENCE: Councillor S Crosby, Councillor D Darby, Councillor J Lee, Councillor C Penny and Councillor M Shakeshaft

12 NOTIFICATION TO THOSE PRESENT THAT THE MEETING WILL BE RECORDED AND STREAMED ONLINE

Other than the Council recording in accordance with usual practice, there were no declarations of intention to record the meeting.

13 DECLARATIONS OF INTEREST FROM MEMBERS AND OFFICERS

That no Member or Officer declared any interest pursuant to any statutory requirement in any matter discussed or voted upon at the meeting.

14 MINUTES OF THE MEETING HELD ON 2 JULY 2025

AGREED that the minutes from the meeting held on 2 July 2025 be approved as a correct record and signed by the Chair.

14a CHANGE IN COMMITTEE MEMBERSHIP

The Chair advised Members that in accordance with Committee Procedure Rule 6.5 Councillor Freeman and Councillor Shakeshaft are swapping their memberships on the Audit & Accounts Committee and Governance, General Purposes & LGR Committee (Cllr Freeman going onto Governance, General Purposes & LGR and Cllr Shakeshaft going onto Audit & Accounts) with effect from the date of this meeting.

15 EXTERNAL AUDITORS ANNUAL AUDIT REPORT

The Committee considered the report from the Business Manager for Financial Services presenting the External Auditors Final Annual Audit Completion Report for Newark and Sherwood District Council for 2024/25.

The representative from Mazars, Ellie West presented the External Auditors report and who had joined the meeting in person.

The Committee were advised of the progress with no issues to note.

AGREED (unanimously) that:

- a) Members received and noted the External Auditors Final Annual Audit Report

for 2024/25; and

- b) Members noted the adjustments to the audited financial statements set out in the report.

16 EXTERNAL AUDITORS ANNUAL DRAFT AUDIT COMPLETION REPORT

The Committee considered the report from the Business Manager for Financial Services presenting the External Auditors Draft Annual Audit Completion Report for Newark and Sherwood District Council for 2024/25.

The representative from Mazars, Ellie West presented this report.

The Committee were advised of the progress, with no change to the audit memorandum.

AGREED (unanimously) that:

- a) Members received and noted the External Auditors Draft Annual Audit Completion Report for 2024/25; and
- b) Members noted the adjustments to the draft audited financial statements set out in the report.

17 APPROVAL OF THE STATEMENT OF ACCOUNTS

The Committee considered the report from the Assistant Business Manager for Financial Services to obtain approval of the Council's Statutory Accounts for the financial year ended 31 March 2025.

There is a legal requirement that the Statement of Accounts for the Council receive approval by an appropriate Committee by the 27 February 2026 following the end of the financial year to which the Accounts relate and In accordance with the Council's Constitution and the remit of this Committee, the Statement of Accounts is therefore brought to this Committee for approval.

AGREED (unanimously) that:

- (a) Members approved the Annual Governance Statement for the financial year ended 31 March 2025;
- (b) Members approved the Draft Audited Statement of Accounts for the financial year ended 31 March 2025;
- (c) Members gave delegation to the Deputy Chief Executive/Director of Resources - S151 Officer and the Chairman to sign a revised set of accounts if required as per paragraph 3.5;
- (d) Members gave delegation for the Deputy Chief Executive/Director of Resources - S151 Officer and the Chairman to sign the Management Letter of

Representation as per paragraph 3.8; and

- (e) Members gave delegation to the Leader of the Council and the Chief Executive to sign the Annual Governance Statement as per paragraph 3.10.

18 INTERNAL AUDIT PROGRESS REPORT 2025/26

The Committee considered the report from Philip Lazenby, Director of Audit (TIAA) having joined the meeting through Teams and Livestreamed alongside colleague Fiona Roe, providing a summary of Internal Audit work undertaken during 2025/26 against the agreed audit plan.

The Audit Plan for 2025/26 was tabled at the Audit & Governance Committee in February 2025 and throughout the year reports on the progress made and changes to the plan are taken to the now named Audit & Accounts Committee.

AGREED (unanimously) that the Audit & Accounts Committee considered and commented upon the latest internal audit progress report and noted its content.

19 COUNTER-FRAUD ACTIVITIES FROM 1 APRIL 2025 TO 30 SEPTEMBER 2025

The Committee considered the report from the Business Manager for Financial Services to inform Members of counter-fraud activity undertaken since the last update reported on 16 April 2025.

The role of the Audit & Accounts Committee is to provide assurance to the Council that its anti-fraud arrangements are operating effectively, counter-fraud activity reports are brought to the Committee twice a year. These reports detail the number of cases detected, amounts lost, the outcome of cases and amounts recovered, together with any other counter fraud work that has been undertaken.

AGREED (unanimously) that Members noted the report.

20 PROJECTED GENERAL FUND AND HOUSING REVENUE ACCOUNT REVENUE AND CAPITAL OUTTURN REPORT TO 31 MARCH 2026 AS AT 30 JUNE 2025

The Committee considered the report from the Business Manager for Financial Services to update Members with the forecast outturn position for the 2025/26 financial year for the Council's General Fund and Housing Revenue Account revenue and capital budgets.

The report also showed performance against the approved estimates of revenue expenditure and income.

The Business Manager for Financial Services informed Members this report refers to Quarter 1 which has already been considered at Policy & Performance Improvement Committee (PPIC) and Cabinet.

AGREED (unanimously) to:

- (a) note the General Fund projected favourable outturn variance of £0.303m;
- (b) note the Housing Revenue Account projected unfavourable outturn variance of £0.409m to the Major Repairs Reserve;
- (c) note the Capital Programme revised budget and financing of £55.240m; and
- (d) note the Prudential indicators at Appendix A.

21 UPDATE ON THE LGA NEWARK AND SHERWOOD DISTRICT COUNCIL CYBER 360 REPORT

The Committee considered the report from the Business Manager for ICT & Digital Services presented the updated results of the LGA Newark and Sherwood District Council Cyber 360 Report.

The Local Government Association piloted Cyber 360 (C360s) peer reviews with several Local Authorities to ensure Cyber and information Security governance and culture is being understood and adequately resourced. However, the Cyber 360 Action Plan is not in the public area of this open report for security reasons and is held in the exempt version of the report.

AGREED (unanimously) that Members reviewed, commented upon and noted the update on the LGA Newark and Sherwood District Council Cyber 360 Report.

22 WORK PROGRAMME FOR AUDIT AND ACCOUNTS COMMITTEE

The Committee received the Work Programme from the Business Manager for Financial Services for consideration.

AGREED (unanimously) that the Work Programme be noted.

23 EXCLUSION OF THE PRESS AND PUBLIC

AGREED (unanimously) that under section 100A(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Part 1 of Schedule 12A of the Act.

24 LGA NEWARK AND SHERWOOD DISTRICT COUNCIL CYBER 360 REPORT

The Committee considered the exempt report from the Business Manager for ICT & Digital Services providing an update on the LGA Newark and Sherwood District Council Cyber 360 Report.

25 DATE OF NEXT MEETING - 10 DECEMBER 2025

Meeting closed at 7.05 pm.

Chair