



*Castle House
Great North Road
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14 April 2026

**Chair: Councillor S Michael
Vice-Chair: Councillor N Allen**

Members of the Committee:

**Councillor S Crosby
Councillor D Darby
Councillor J Hall
Councillor J Lee**

**Councillor C Penny
Councillor M Shakeshaft
Councillor T Wendels**

MEETING:	Audit & Accounts Committee
DATE:	Wednesday, 22 April 2026 at 6.00 pm
VENUE:	Civic Suite, Castle House, Great North Road, Newark, NG24 1BY

**You are hereby requested to attend the above Meeting to be held at the time/place
and on the date mentioned above for the purpose of transacting the
business on the Agenda as overleaf.**

If you have any queries please contact Karen Langford on Karen.langford@newark-sherwooddc.gov.uk.

AGENDA

	<u>Page Nos.</u>
1. Notification to those present that the meeting will be recorded and streamed online	
2. Apologies for Absence	
3. Declarations of Interest from Members and Officers	
4. Minutes of the meeting held on 4 March 2026	4 - 8
5. Internal Audit Plan 2026/27	9 - 27
6. Annual External Audit Strategy Memorandum 2025/26	28 - 58
7. Projected General Fund and Housing Revenue Account Revenue and Capital Outturn Report to 31 March 2026 as at 31 December 2025	59 - 65
8. Statement of Accounting Policies 2025/2026	66 - 105
9. Underlying Valuation Assumptions for 2025/2026 Statement of Accounts	106 - 161
10. Underlying Pension Assumptions for 2025/2026 Statement of Accounts	162 - 220
11. Counter-Fraud Activities from 30 September 2025 to 31 March 2026	221 - 224
12. Fraud Risk Assessment	225 - 251
13. Update on the LGA Newark and Sherwood District Council Cyber 360 Report	252 - 253
14. Work Programme for Audit and Accounts Committee	254 - 258
15. Exclusion of the Press and Public	
<p>To consider resolving that, under section 100A (4) of the Local Government Act 1972, the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in part 1 of Schedule 12A of the Act.</p>	
16. Fraud Risk Assessment - Exempt Appendix	259 - 260
17. Exempt - LGA Newark and Sherwood District Council Cyber 360 Report	261 - 263
18. Date of next Meeting - 8 July 2026	

Note – Fire Alarm Evacuation

In the event of an alarm sounding please evacuate the building using the nearest fire exit in the Civic Suite. You should assemble at the designated fire assembly point located in the rear car park and remain there until the Fire Service arrive and advise it is safe to return into the building