

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, 10 December 2025 at 6.00 pm.

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

Councillor S Crosby, Councillor J Hall, Councillor C Penny, Councillor M Shakeshaft and Councillor T Wendels

APOLOGIES FOR ABSENCE: Councillor D Darby and Councillor J Lee and C Richardson – Co-optee

26 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.

27 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.

28 MINUTES OF THE MEETING HELD ON 15 OCTOBER 2025

AGREED that the minutes from the meeting held on 15 October 2025 be approved as a correct record and signed by the Chair.

The Chair welcomed Councillor Maurice Shakeshaft to the Audit and Accounts Committee.

29 STRATEGIC RISK MANAGEMENT

The Committee considered the report from the Safety, Risk and Insurance Manager providing an overview of the Council's current 2025/26 Strategic Risk Register allowing Members to review Strategic Risk Management arrangements and Performance.

The Safety, Risk and Insurance Manager explained to the Committee that these reports were provided on a six monthly basis with the last one brought to the April 2025 meeting.

The content of the current risk register has not changed since the last report and continues to have 9 strategic risks. This was detailed within the April report, SR503 was refocused and given a new title focussing on delivering housing growth targets. The content of the 2025/26 risk register having been agreed by SLT.

AGREED (unanimously) that the Committee noted the report and highlighted any issues of concern relating to the Strategic Risk Register.

30 CORPORATE RISK MANAGEMENT STRATEGY AND POLICY REVIEW

The Committee considered the report from the Safety, Risk and Insurance Manager informing Members of the updated Corporate Risk Management Strategy and Policy.

The Safety, Risk and Insurance Manager advised that the policy required a review and that changes had been made to the document shown in red. After reviewing in accordance with the Council's Constitution and to send to Cabinet for final approval.

AGREED (unanimously) that the Committee noted the report and highlighted any issues of concern relating to the Corporate Risk Management Strategy and Policy Review.

31 AUDIT AND ACCOUNTS (GOVERNANCE) COMMITTEE ANNUAL REPORT

The Committee considered the report from the Business Manager for Financial Services of the activity undertaken by the Audit and Governance Committee between 25 September 2024 and 2 July 2025.

The report provided a summary of the activities, to then be taken to March's Full Council.

AGREED (unanimously) that Members noted the report.

32 INTERNAL AUDIT PROGRESS REPORT 2025/26

The Committee considered the report from Philip Lazenby, Director of Audit (TIAA), who attended the meeting in person 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 & and Governance Committee in February 2025 and throughout the year reports on the progress made and changes to the plan are taken to the newly named Audit & Accounts Committee.

The Chair welcomed the Responsive Repairs & Voids Manager to the Committee meeting to update the committee on progress against the action plan. Councillor Wendels highlighted that limited assurance was a concern, and how much of this was relevant to the implementation of the new Housing Management System. The action plan referred to scrutiny through PPIC and whether a report should be tabled at that committee to update on progress of the implementation.

Philip Lazenby, Director of Audit (TIAA) advised the Committee that he would speak to the Responsive Repairs & Voids Manager the following day in order to provide evidence to support the update. The Chair will raise concerns with the Director for Housing, Health and Wellbeing regarding PPIC to then take a plan to the next Committee.

AGREED (unanimously) that the Audit & Accounts Committee considered and

commented upon the latest internal audit progress report and noted its content.

33 TREASURY MANAGEMENT MID-YEAR REPORT 2025/26

The Committee considered the report from the Assistant Business Manager for Financial Services to provide an update on the Council's Treasury Activity and Prudential Indicators for the first half of 2025/26.

The Treasury Management Strategy Statement (TMSS) for 2025/26 was approved by Full Council on 6 March 2025. There are no suggested policy changes to the TMSS within this report; the details in this report update the position in the light of the updated economic position and capital budget changes approved throughout the year.

AGREED (unanimously) that:

- a) the Treasury Management activity be noted and recommended to Full Council on 10 February 2026; and
- b) the Prudential Indicators detailed in Section 6 & 7 of the report be noted.

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

The Committee considered the report from the Business Manager for Financial Services updating 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 showing performance against the approved estimates of revenue expenditure and income.

The report was provided to Members having already been to Cabinet.

AGREED (unanimously) that:

- a) the Committee noted the General Fund projected favourable outturn variance of £0.062m;
- b) the Committee noted the Housing Revenue Account projected unfavourable outturn variance of £0.201m to the Major Repairs Reserve;
- c) the Committee noted the Capital Programme revised budget and financing of £46.823m; and
- d) the Committee noted the Prudential indicators at Appendix A.

35 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 providing the updated results of LGA Newark and Sherwood District Council

Cyber 360 Report.

The Corporate Information Governance Group (CIGG) to continue the review of the Cyber360 action plan and provide updates. As of December 2025, 92% of the action plan is complete, with only 2 out of 24 tasks remaining.

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.

36 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.

37 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.

38 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.

39 DATE OF NEXT MEETING - 4 MARCH 2026

Meeting closed at 7.23 pm.

Chair