

Audit and Governance Committee

Agenda

Date:	Thursday, 4th December, 2025
Time:	10.30 am
Venue:	Committee Suite 1, 2 and 3, Delamere House, Delamere Street, Crewe, CW1 2JZ

The agenda is divided into 2 parts. Part 1 is taken in the presence of the public and press. Part 2 items will be considered in the absence of the public and press for the reasons indicated on the agenda and at the foot of each report.

Please Note: This meeting will be live streamed. This meeting will be broadcast live and a recording may be made available afterwards. The live stream will include both audio and video. Members of the public attending and/or speaking at the meeting should be aware that their image and voice may be captured and made publicly available. If you have any concerns or require further information, please contact Democratic Services in advance of the meeting.

PART 1 – MATTERS TO BE CONSIDERED WITH THE PUBLIC AND PRESS PRESENT

1. **Apologies for absence**

To receive apologies for absence from Members.

2. **Declarations of Interest**

To provide an opportunity for Members and Officers to declare any disclosable pecuniary interests, other registerable interests, and non-registerable interests in any item on the agenda.

3. **Minutes of Previous Meeting** (Pages 5 - 14)

To approve as a correct record the minutes of the meeting held on 29 September 2025.

For requests for further information

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4. **Public Speaking Time/Open Session**

In accordance with paragraphs 2.24 of the Council's Committee Procedure Rules and Appendix on Public Speaking a total period of 15 minutes is allocated for members of the public to put questions to the committee on any matter relating to this agenda. Each member of the public will be allowed up to two minutes each to speak, and the Chair will have discretion to vary this where they consider it appropriate.

Members of the public wishing to speak are required to provide notice of this at least three clear working days' in advance of the meeting and should include the question with that notice.

5. **Audit and Governance Committee Action Log** (Pages 15 - 16)

To receive an update on the Committee Action Log.

6. **Statement of Accounts 2023/24** (Pages 17 - 64)

To receive an update from Ernst & Young LLP on the 2023-24 external audit.

7. **Annual Monitoring Officer Report 2024/25** (Pages 65 - 88)

To consider the Annual MO report.

8. **Internal Audit Plan Update** (Pages 89 - 108)

To receive an update on the Internal Audit Plan.

9. **Officer Decision Records - Internal Audit Briefing** (Pages 109 - 116)

To consider the findings of the internal audit review.

10. **Risk Management Update** (Pages 117 - 170)

To receive an update on risk management.

11. **Global Internal Audit Standards Self Assessment/Internal Audit Charter** (Pages 171 - 196)

To consider the report updating on the Global Internal Audit Standards.

12. **Financial Leadership Improvement Plan (FLIP) Update** (Pages 197 - 220)

To receive a report which updates on the Financial Leadership Improvement Plan.

13. **Work Programme** (Pages 221 - 222)

To consider the Work Programme.

14. **Procurement Compliance** (Pages 223 - 242)

To consider the update report on Procurement Compliance.

15. **Exclusion of the Press and Public**

The reports relating to the remaining items on the agenda have been withheld from public circulation and deposit pursuant to Section 100(B)(2) of the Local Government Act 1972 on the grounds that the matters may be determined with the press and public excluded. The Committee may decide that the press and public be excluded from the meeting during consideration of the following items pursuant to Section 100(A)4 of the Local Government Act 1972 on the grounds that they involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972 and public interest would not be served in publishing the information.

PART 2 - MATTERS TO BE CONSIDERED WITHOUT THE PUBLIC AND PRESS

16. **Procurement Compliance** (Pages 243 - 306)

To consider the Part 2 appendices.

Membership: Councillors S Adams, M Beanland (Chair), J Bird, L Braithwaite, B Drake (Vice-Chair), R Fletcher, A Heler, P Redstone, J Snowball, Mr R Jones and Mrs J Clark