MINUTES OF:	THE AUDIT AND ACCOUNTS COMMITTEE
DATE OF MEETING:	24th September 2025
PRESENT:	Councillor Driver (sub) (Chair) Councillors D Ashworth (sub), Eaton (sub), Gill (sub), Norton and Woods Simon McManus, Co-opted Member
IN ATTENDANCE:	Chris Warren, Director of Resources (s151 Officer), RBC Kimberly Haworth, Head of Financial Services, RBC Andy Dalecki, LCC Internal Auditors Mark Baskverville, LCC Internal Auditors Katie Kingston, Forvis Mazars External Auditors Glenda Ashton, Committee Officer, RBC
ALSO PRESENT:	Councillor Walmsley

In the absence of the Chair and Vice Chair, the Director of Resources asked for a nomination to Chair the meeting. It was proposed and seconded that Councillor Driver act as Chair for this meeting. All were in favour.

1.   APOLOGIES FOR ABSENCE
1.1   Apologies were received from Councillors Bleakley, Kenyon, Payne, Procter and M Smith.

2.   MINUTES OF THE MEETING HELD ON 28TH JULY 2025

   RESOLVED:
   The minutes of the meeting held on 28th July 2025 were agreed as a correct record.

3.   URGENT ITEMS OF BUSINESS
3.1   There were no urgent items of business.

4.   DECLARATIONS OF INTEREST
4.1   There were no declarations of interest.

5.   PUBLIC QUESTION TIME
5.1   There were no public questions.

6.   CHAIR'S UPDATE – ACTIONS FROM THE LAST MEETING
6.1   70% of staff confirmed completion of the Fraud Awareness training. Refresher training would take place annually using a new tracking system.

6.2   In relation to point 4.7.3 of the Fraud Report it was asked what 'other' fraud included.

   It was noted that all allegations of fraud were logged and an initial check carried out. Information received may or may not lead to an investigation. In some cases, information would be passed on to partner organisations to investigate.

Generally, the council would not want to discourage residents from reporting potential fraud but not all reports had implications for local budgets.

6.3 The Finance Team did not report on the percentage of purchase invoices with retrospective purchase orders as a Key Performance Indicator (KPI). In previous years the internal auditors had raised this as a risk, but following discussions it was concluded that the risks had been mitigated.

7. CORPORATE RISK REGISTER UPDATE QUARTER 1 2025/26

7.1 The Director of Resources outlined the report which asked the Committee to note the council's Corporate Risk Register, risk consequence, mitigation action and residual level of risk. This was the first quarter using the new risk framework.

7.2 The following comments were made and clarifications provided:
- The Leisure Trust were actively managing their financial performance and balances which had led to Risk 9 moving from a red risk to amber.
- It was hoped that the leisure review would be completed by the end of 2025. A repayment plan would be one of the deliverables from the review.
- The council was robust in its efforts to tackle cyber threats and worked closely with statutory bodies whose systems and data the council interacted with. Technical audits were also carried out.
- Staff vacancies were benchmarked against other local authorities and if necessary, to attract candidates, a market supplement was proposed as part of the recruitment process. The council had measures in place to ensure fair and comparable pay and grading internally. Market supplements were reviewed annually.
- The new Risk Register was noted as being more user friendly.

RESOLVED:
1. The Committee noted the council's Corporate Risk Register for Quarter 1 2025/26.
2. Members noted the risk consequence, mitigation action and level of risk as detailed in Appendix 1.

8. INTERNAL AUDIT PROGRESS REPORT 2025/26

8.1 The Audit Manager outlined the report which asked the Committee to consider the Internal Audit Progress report for 2025/26. Since the report was prepared, the payroll audit had been awarded substantial assurance.

8.2 The following clarifications were provided:
- Freedom of Information (FOI) requests were not always answered within the deadline due to staff being unavailable to process and the tight turnaround. However, it was not felt this was generally an issue.
- It was confirmed that FOI exemptions were applied correctly.

RESOLVED:
1. The Committee noted the Internal Audit Progress Report.

9. EXTERNAL AUDIT PROGRESS REPORT

9.1 The Audit Manager outlined the report which asked the Committee to consider the Audit Progress Report for 2025/26.

9.2   The following comments were made and clarifications provided:
- Financial sustainability was a funding question for the sector. The council had managed its finances prudently and the Medium-Term Financial Strategy showed sustainability from an audit perspective.
- The leisure review indicated that Rossendale Leisure Trust were making great strides in ensuring its own financial sustainability and were operating within its budget.
- Once the auditors had reviewed the data from the Finance Team, a Risk Assessment would be produced and internal audit review processes completed to assess the work necessary to build back assurance, and allow an unmodified audit report as soon as practically possible. An update would be provided at the next meeting.
- The team were thanked for their ongoing work.

RESOLVED:
1. The Committee noted the External Audit Progress Report.

10.   EXCLUSION OF PUBLIC AND PRESS

RESOLVED:
That the public and press be excluded from the following items of business under Section 100(A)(4) of the Local Government Act 1972 since the items involved the likely disclosure of exempt information under Paragraphs 1 and 2 of Schedule 12A to the Local Government Act 1972.

11.   STANDARDS COMPLAINTS UPDATE (VERBAL)
11.1   An update was provided in relation to Standards Complaints.

RESOLVED:
- That the update was noted.

12.   WHISTLEBLOWING UPDATE (VERBAL)
12.1   An update was provided in relation to Whistleblowing.

RESOLVED:
- That the update was noted.

The meeting concluded at 7.00pm

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              Signed (Chair)   **Date**