

MINUTES OF: THE AUDIT AND ACCOUNTS COMMITTEE

DATE OF MEETING: 18th February 2026

**PRESENT: Councillor Driver (Chair)
Councillors Eaton (sub), Hodgkiss (sub), Payne, Procter and M Smith
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 Baskerville, LCC Internal Auditors
Katie Kingston, Forvis Mazars External Auditors
Glenda Ashton, Committee Officer, RBC**

ALSO PRESENT: Councillor Walmsley

1. APOLOGIES FOR ABSENCE

Apologies were received from Councillors Kenyon, Norton and Woods.

2. MINUTES OF THE MEETING HELD ON 3RD DECEMBER 2025

RESOLVED:

The minutes of the meeting held on 3rd December 2025 were agreed as a correct record.

3. URGENT ITEMS OF BUSINESS

There were no urgent items of business.

4. DECLARATIONS OF INTEREST

There were no declarations of interest.

5. PUBLIC QUESTION TIME

There were no public questions.

6. CHAIR'S UPDATE

There was no update.

7. CORPORATE RISK REGISTER UPDATE QUARTER 3 2025/26

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.

Risk 3 'Incident resulting in Death or Serious Injury or HSE Investigation' was the only high risk. It was noted that actions following the cemetery incident would be completed by the end of Quarter 4 2025/26.

The following comments were made and clarifications provided:

Risk 1 Sustainability of the Medium-Term Financial Strategy

- Service Areas were considering the use of technology and reviewing outdated processes to make efficiencies.
- The Council was considering commercial opportunities, reviewing fees and charges and seeking to source any external funding available to raise income.
- The sale/lease of Council owned land would be considered on a case-by-case basis by the Property Team. An external valuation or tender process would take place to ensure best value.

Risk 3 - 'Incident resulting in Death or Serious Injury or HSE Investigation'

- Provisions had been made in the budget to reinstate dangerous cemetery memorials. This would be undertaken on a risk-based basis. Costs may be covered where there were no surviving family members.
- Actions from the cemetery incident were expected to be completed by the end of Quarter 4 2025/26.

Risk 10 – Waste Transfer Station

- Bids had been received for the build. Barnfield would be given first option due to the joint venture agreement in place with the Council, however other bids would be considered if their submission was in excess of the budget.

Officers were thanked for a clear, well written report.

RESOLVED:

1. The Committee noted the Council's Corporate Risk Register for Quarter 3 2025/26.
2. Members noted the risk consequence, mitigation action and level of risk as detailed in Appendix 1.

7. REVIEW OF TREASURY MANAGEMENT POLICY AND PROCEDURES 2026/27

The Director of Resources outlined the report which asked the Committee to review the Policy and Procedures and make any necessary recommendations to Council.

The following comments were made and clarifications provided:

- The Council's Levelling Up Fund needed to be spent by the end of the next financial year; a significant amount had been allocated for the Waste Transfer Station.
- A number of projects would come to an end during 2027/28 as the Council approached Local Government Reorganisation.
- The Climate Change expenditure was for decarbonisation initiatives including work at Marl Pits Leisure Centre.
- The Council would seek to borrow monies internally to avoid external borrowing. A number of capital receipts were expected which would mitigate the need to borrow.
- The team actively monitored interest rates including the Council's investments and external borrowing.
- A system was in place to take card payments for revenues and benefits. However, an in-house system for other payments was not feasible. Staff had received effective training to handle card details.
- The Finance Team were thanked for their work.

RESOLVED:

1. The Committee reviewed the Treasury Management Policy and Procedures for 2026/27.
2. No recommendations were made to Council.

8. INTERNAL AUDIT PROGRESS REPORT DECEMBER 2025 – JANUARY 2026

The Audit Manager, Lancashire County Council, outlined the report which asked the Committee to consider the Internal Audit Progress report for 2025/26.

The 2026/27 Audit Plan was in draft form and would be available to the Committee in due course. The Management Team were considering if this could be reviewed and agreed by the Committee before its next meeting in July.

The following comments were made and clarifications provided:

- There would be flexibility in relation to additional audit days during 2026/27.
- It was positive to hear that a number of staff had been recruited to the audit team.

RESOLVED:

1. The Committee considered the Internal Audit report on progress to deliver the 2025/26 audit plan.

9. AUDIT STRATEGY AND COMPLETION REPORT 2024/25

The Audit Manager, Forvis Mazars, outlined the report which asked the Committee to consider the Strategy and Completion Report for 2024/25.

The following comments were made and clarifications provided:

- Governance arrangements with Rossendale Leisure Trust were part of the Leisure Review.
- The Leisure Review was almost completed and the report was expected imminently.

RESOLVED:

1. The Committee considered and noted the External Audit Strategy and Completion Report for 2024/25.

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)

An update was provided in relation to Standards Complaints.

RESOLVED:

- That the update was noted.

12. WHISTLEBLOWING UPDATE (VERBAL)

An update was provided in relation to Whistleblowing.

RESOLVED:

- That the update was noted.

The meeting concluded at 7.10pm

Signed (Chair)

Date