

## AUDIT COMMITTEE

**Date and Time:-** Tuesday 17 March 2026 at 2.00 p.m.

**Venue:-** Rotherham Town Hall, The Crofts, Moorgate Street, Rotherham. S60 2TH

**Membership:-** Councillors Baggaley (Chair), Allen (Vice-Chair), Blackham, Elliott and McKiernan.

**Ms. A. Hutchinson and Mr. M. Olugbenga-Babalola, Independent Members**

The items which will be discussed are described on the agenda below and there are reports attached which give more details.

Rotherham Council advocates openness and transparency as part of its democratic processes.

Anyone wishing to record (film or audio) the public parts of the meeting should inform the Chair or Governance Advisor of their intentions prior to the meeting.

### AGENDA

- 1. Apologies for Absence**  
To receive the apologies of any Member who is unable to attend the meeting.
- 2. Declarations of Interest**  
To receive declarations of interest from Members in respect of items listed on the agenda.
- 3. Questions from Members of the Public or the Press**  
To receive questions relating to items of business on the agenda from members of the public or press who are present at the meeting.
- 4. Exclusion of the Press and Public**  
To determine whether the following items should be considered under the categories suggested in accordance with Part 1 of Schedule 12A (as amended 2006) of the Local Government Act 1972.

Under Section 100A(4) of the Local Government Act 1972, the press and public be excluded from the meeting for:-

Agenda Item 12 (Children and Young People's Services Directorate Risk Register – Appendix 1) on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Part I of Schedule 12A to the Local Government Act 1972 (information relating to the financial or business affairs of any particular person (including the authority holding that information)).

- 5. Minutes of the previous meeting held on 13th January 2026 (Pages 5 - 14)**  
To consider and approve the minutes of the previous meeting held on 13<sup>th</sup> January, 2026, as a true and correct record of the proceedings and to be signed by the Chair.
- 6. Governance, Audit and Risk**  
John Edwards, Chief Executive, to give a presentation on governance, audit and risk.
- 7. External Auditors Progress Report (Pages 15 - 40)**  
Liz Luddington and/or Grant Charnley, Grant Thornton (External Auditors), to present the progress report.
- 8. Treasury Management Quarterly Update and Treasury Management Strategy (Pages 41 - 73)**  
To consider the quarter 3 review of treasury management activities in accordance with best practice in according with the CIPFA Code of Practice for Treasury Management 2021 .
- 9. Internal Audit Charter, Internal Audit Quality Assurance and Improvement Plan (QAIP) and External Assessment against the Global Internal Audit Standards (UK Public Sector) (Pages 75 - 184)**  
To consider the outcome of the recent external assessment in accordance with the Quality Assurance and Improvement Programme (QAIP) and the action plan developed to address the findings from the report. Also the Internal Audit Charter, the Terms of Reference of the Internal Audit Service, was presented for approval which had been reviewed/updated following the external findings.
- 10. Internal Audit Plan 2026-27 (Pages 185 - 201)**  
To consider the proposed Internal Audit Plan for 2026-27 which reflected a comprehensive risk assessment process, consultation with Executive Directors and Service Directors to obtain their views of key risks and areas for audit coverage. The plan would remain flexible and be reviewed during the year to ensure it remained relevant.
- 11. Internal Audit Progress Report for the period 1st November to 31st January 2026 (Pages 203 - 227)**  
To consider the up-to-date position of the Internal Audit Plan, a summary of Internal Audit work completed during the period 1st November to 31st January 2026, the key issues that have arisen from it as well as the status of actions arising from audits.
- 12. Risk Management Presentation - Children and Young People's Services (Pages 229 - 239)**  
Helen Sweatton, Joint Service Director, Commissioning & Performance, and Rob Savage, Departmental Business Manager, Children and Young People's Services, to present the Directorate's risk register.

- 13. Audit Committee Forward Work Plan (Pages 241 - 247)**  
To consider the forward work plan for the Audit Committee for the period June 2026-March, 2027.
- 14. Items for Referral for Scrutiny**  
To consider the referral of matters for consideration by the Overview and Scrutiny Management Board.
- 15. Urgent Business**  
To consider any item which the Chair is of the opinion should be considered as a matter of urgency.
- 16. Dates of Meetings in 2026/27**  
Tuesday, 16<sup>th</sup> June, 2026  
28<sup>th</sup> July  
Thursday, 24<sup>th</sup> September  
Tuesday, 24<sup>th</sup> November  
19<sup>th</sup> January, 2027  
23<sup>rd</sup> March

all commencing at 2.00 p.m.

**The next meeting of the Audit Committee will be held on:-  
Tuesday 16 June 2026  
commencing at 2.00 p.m.  
in Rotherham Town Hall.**



John Edwards,  
**Chief Executive.**