

Committee Name and Date of Committee Meeting

Council – 09 September 2026

Report Title

Audit Committee Annual Report 2025/26

Is this a Key Decision and has it been included on the Forward Plan?

No

Executive Director Approving Submission of the Report

Judith Badger, Executive Director of Corporate Services

Report Author(s)

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Ward(s) Affected

Borough-Wide

Report Summary

The purpose of the Annual Report 2025/26 is to bring together in one document a summary of the work undertaken by the Audit Committee. The production of the report complies with current best practice for Audit Committees. It allows the Audit Committee to demonstrate it has fulfilled its terms of reference and share its achievements with the Council and is useful as a reminder to the organisation of the role of the committee in providing assurance about its governance, risk management and financial and business controls.

The Chartered Institute of Public Finance and Accountancy (CIPFA) issued guidance to local authorities in 2022 to help ensure that Audit Committees operate effectively. The guidance recommends that Audit Committees should report annually on how they have discharged their responsibilities. A copy of the Annual Report of this Audit Committee is attached at Appendix 1.

Recommendations

That the Audit Committee Annual Report be approved.

List of Appendices Included

Appendix 1 Audit Committee Annual Report for 2025/26.

Background Papers

Relevant reports presented to the Audit Committee and minutes of the meetings of the Audit Committee.

Consideration by any other Council Committee, Scrutiny or Advisory Panel
No.

Council Approval Required
Yes

Exempt from the Press and Public
No

Audit Committee Annual Report 2025/26

1. Background

- 1.1 The Audit Committee is a key component of corporate governance and provides an important source of assurance about the organisation's arrangements for managing risk, maintaining an effective control environment, and reporting on financial and other performance. The committee is also responsible for approving the Statement of Accounts and the Annual Governance Statement.
- 1.2 The committee's specific powers and duties are set out in Section 9 of the Constitution under the Terms of Reference of the Audit Committee. A copy of the Terms of Reference is included within the appendix for information. The Chartered Institute of Public Finance and Accountancy (CIPFA) issued guidance in 2022 to local authorities to help ensure that Audit Committees are operating effectively. The guidance recommends that Audit Committees should report annually on how they have discharged their responsibilities.

2. Key Issues

- 2.1 The Audit Committee met on six occasions in the year to 31 March 2026, in accordance with its programme of work. The frequency of meetings ensures the Audit Committee can fulfil its responsibilities in an efficient and effective way.
- 2.2 During this period the committee assessed the adequacy and effectiveness of the council's governance, risk management arrangements, control environment and associated counter fraud arrangements through regular reports from officers, the internal auditors and the external auditors. The committee sought assurance that action has been taken, or is otherwise planned, by management to address any risk related issues that have been identified during the period. The committee also sought to ensure that effective relationships continue to be maintained between the internal and external auditors, and between the auditors and management. The specific work undertaken by the committee is set out in the report.

3. Options considered and recommended proposal

- 3.1 This report presents the final draft of the Audit Committee Annual Report for 2025/26 for Members' approval, having been endorsed by the Audit Committee on 28th July 2026.

4. Consultation on proposal

- 4.1 None.

5. Timetable and Accountability for Implementing this Decision

- 5.1 As Council is recommended to approve the Annual Report, there are no further stages in the decision-making process.

6. Financial and Procurement Advice and Implications

- 6.1 There are no direct financial or procurement implications arising from this report.

7. Legal Advice and Implications

- 7.1 Appendix 9, Paragraph 5 of the Council's Constitution, the Audit Committee's Terms of Reference, requires the Audit Committee to submit an annual report to the Council and this report is submitted to meet that requirement.

8. Human Resources Advice and Implications

- 8.1 There are no direct Human Resources implications arising from the report.

9. Implications for Children and Young People and Vulnerable Adults

- 9.1 There are no direct implications for Children and Young People or vulnerable adults arising from this report.

10. Equalities and Human Rights Advice and Implications

- 10.1 There are no direct Equalities and Human Rights implications arising from this report.

11. Implications for CO₂ Emissions and Climate Change

- 11.1 None.

12. Implications for Partners

- 12.1 Partners can be reassured that the Audit Committee is fulfilling its role within RMBC.

13. Risks and Mitigation

- 13.1 None.

Accountable Officer(s)

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