

Agenda

MUNICIPAL YEAR 2025-2026

Audit Committee



HYNDBURN

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an excellent council

Monday, 22 September 2025 at 4.00 pm,
Scaitcliffe House, Ormerod Street, Accrington

Membership

Chair: Councillor Bernard Dawson MBE
Vice-Chair: Councillor Noordad Aziz

Councillors Peter Edwards, Danny Cassidy, Heather Anderson and Mike Booth

A G E N D A

1. Apologies for Absence, Declarations of Interest, Dispensations and Substitutions

2. Minutes of the Last Meeting (Pages 5 - 8)

The Minutes of the Audit Committee held on the 23rd of June 2025 were submitted for approval as a correct record.

Recommended – That the minutes be received and approved as a correct record.

3. Audit Plan Progress Update (Pages 9 - 14)

To inform members of the Audit Reports issued during the period June 2025 – August 2025 and bring to the attention of the Committee what the key issues were.

Recommended – That the report be noted for informational purposes.



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4. Internal Audit Charter and Mandate *(Pages 15 - 30)*

To inform and update Audit Committee on the revised Internal Audit Charter and Mandate which has been updated to reflect both good working practices and also to ensure it remains aligned with the new Global Internal Audit Standards (GIAS).

Recommended – That the report be noted for informational purposes.

5. Audit Update - Statement of Accounts 2024/25 *(Pages 31 - 150)*

To provide the Audit Committee with an update on the Council's unaudited Statement of Accounts for the financial year 2024/25, in accordance with its Terms of Reference.

Recommended - That the Audit Committee:

- **Notes the contents of this report.**
- **Reviews the unaudited Statement of Accounts for 2024/25 (Appendix A).**

6. Audit Update on External Audit *(Pages 151 - 154)*

To update Committee Members on the current position regarding external audits of the Council's Statement of Accounts, including:

- Completion of the 2023/24 audit and receipt of the audit certificate.
- Status of the 2024/25 accounts and audit cycle.
- Implications of the Government's backstop legislation.
- Next steps required to ensure compliance with statutory deadlines.

Recommended - That the Audit Committee:

- **Note the completion of the 2023/24 audit and receipt of the audit certificate.**
- **Note that the Council is now up to date with its audit obligations and operating on a normal audit cycle.**
- **Approve the scheduling of an Audit Committee meeting before 27 February 2026 to enable approval and publication of the 2024/25 audited accounts.**
- **Note that disclaimed audit opinions are expected for the next few years due to sector-wide challenges in rebuilding assurance.**
- **Note that £44,000 of Government grant funding has been received in the current financial year to support audit work, with a further £166,000 expected in early 2026.**

7. External Audit *(Pages 155 - 170)*

Report to provide the Audit Committee with information regarding the progress in delivering the External Audit.

Recommended – That the committee note the report for informational purposes.

