
AUDIT COMMITTEE

Monday, 22nd September, 2025

Present: Councillor Bernard Dawson MBE (in the Chair), Councillors
Danny Cassidy and Vanessa Alexander

Apologies Councillor Heather Anderson, Noordad Aziz and Mike Booth

151 Apologies for Absence, Declarations of Interest, Dispensations and Substitutions

Apologies for absence were given by Councilors Heather Anderson, Noordad Aziz and Mike Booth.

Councilor Vanessa Alexander substituted for Councilor Booth.

152 Minutes of the Last Meeting

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

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

153 Audit Plan Progress Update

Angela Kelly, Senior Auditor, presented the Progress report to the committee. Noting that the update was regarding reports issued between the period of June 2025 and August 2025.

The target in place is to complete 98% of the Audit Plan by the end of the financial year. The current projected out turn position for 2025/2026 is 85.7%.

The following Audits were carried out for the June to August 2025 period:

Payroll – Limited Assurance

9 Recommendations were given on pages 12 to 13 of the agenda.

Ms Kelly informed the committee that as the payroll system was relatively new and had not been audited before it was expected that there would be a number of recommendations. A follow up has been booked in for October 2025 to review the recommendations and what work has been done to implement the changes.

External Consultancy Fees/ Costs – Comprehensive Assurance
No issues reported.

Waste Collection and Recycling – Comprehensive Assurance
No issues reported.

General Data Protection Regulation and Document Retention Compliance –
Substantial Assurance

1 Recommendation made on page 14.

Councilor Alexander asked if this training would be in person or virtual.
Ms Kelly advised it would likely be run as a Hybrid meeting.

ICT Help Desk – Comprehensive Assurance
No issues reported.

Resolved – The committee noted the information.

154 Internal Audit Charter and Mandate

Angela Kelly, Senior Auditor, advised the 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)

Ms Kelly advised of the changes to the new standards internal audit must work within. The GIAS have 5 domains which then break down into 15 principles and 52 core standards and state that Internal Audit must have an Internal Audit Charter and Mandate. The updated Internal Audit Charter and Mandate 2025 is published as appendix 1 starting on page 19 of the agenda.

Resolved – The committee noted the changes.

155 Audit Update - Statement of Accounts 2024/25

Ben Cookson, Head of Finance, presented an update on the council's unaudited statement of accounts for the 2024/2025 financial year, in accordance with its Terms of Reference.

Mr Cookson advised the committee that the Council has completed its draft Statement of Accounts for 2024/25 and published them for public inspection on 30 June 2025, meeting the statutory deadline. The inspection period ran for 30 days, concluding on 6 August 2025, with no public representations received.

The Unaudited Statement of Accounts 2024/2025 comprises of the following sections:

Narrative Report: Provides an overview of the Borough, the Council's achievements, the Corporate Strategy, and commentary on financial performance.

Annual Governance Statement: Outlines the Council's governance arrangements and the results of its annual review.

Statement of Responsibilities: Sets out the responsibilities of the Authority and the Chief Financial Officer.

Core Financial Statements: Includes the Comprehensive Income and Expenditure Statement, Movement in Reserves Statement, Balance Sheet, and Cash Flow Statement.

Notes to the Financial Statements: Provides detailed supporting information, including accounting policies (Note 3).

Collection Fund Statement and Notes: Details the Council's role as billing authority for Council Tax and Business Rates, including performance and year-end balances. Also includes information on the Lancashire Business Rates Pool.

Mr Cookson advised that the Council's appointed auditors, Forvis Mazars are not anticipated to commence the audit until later in the financial year. The statutory backstop date for completion is 27 February 2026.

Resolved – The committee noted the report and reviewed the unaudited Statement of Accounts for 2024/2025

156 Audit Update on External Audit

Ben Cookson, Head of Finance, updated the committee to the national backlog and advised that legislation had been put into place to clear this. Mr Cookson advised we will likely see a disclaimed opinion for the following few audits.

An update was given for the 2023/2024 accounts which had been completed and the audit certificate received.

For the upcoming 2024/2025 accounts, Mr Cookson informed that the audit team is in a good position to meet the deadline of the 27th of February 2026. These accounts are also likely to be disclaimed. After the 2024/2025 accounts the council should be back on a normal cycle.

Mr Cookson explained to the committee that £44,000.00 of Government Grant Funding had been received to support the increased audit workload with a further £166,000 expected early in 2026.

Resolved – The committee noted the information and approved the change in meeting date to meet the 27th of February 2026 deadline.

157 External Audit

Mr Daniel Watson, Partner at Forvis Mazars, advised the committee at they were on track to deliver the completed audit for 2024/2025 accounts by the 27th of February 2025. Mr Watson advised that a disclaimed opinion is likely to be given.

Mr Watson informed the committee that it would likely take a few years to build back up to an assured opinion and he would bring completed reports such as the Value for Money Report as they are completed.

An update was given as to the fees to Forzis Mazars.

2021/2022 - £90,634.00

2022/2023 - £39,654.00

2023/2024 - £94,352.00

Resolved – The committee noted the information.

Signed:.....

Date:

Chair of the meeting
At which the minutes were confirmed