

Agenda

MUNICIPAL YEAR 2025-2026

Audit Committee



HYNDBURN

The place to be
an excellent council

Monday, 8 December 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 3 - 6)

The Minutes of Audit Committee held on the 22nd of September 2025 were submitted for approval as a correct record.

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

3. Risk Management Monitoring Report (Pages 7 - 30)

To inform Audit Committee of; the outcome of the Strategic, Generic and Operational Risk Registers review; and the update of the Risk Management Policy and Framework.

Recommended - That Audit Committee note:



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- the content of the report;
- the changes and additions to the Strategic Risk Register, Operational Risk Register and Generic Risk Register; and
- and comment accordingly on the updated Risk Management Policy and Framework.

4. Audit Plan Progress Update *(Pages 31 - 36)*

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

Recommended - That Audit Committee note the content of this report for informational purposes.

5. Follow Ups Update *(Pages 37 - 42)*

To inform members of the outcome of routine follow-ups following the previously agreed action plans for completed audit reports. The follow-ups detailed within this report are those carried out during the period September 2025 to November 2025.

Recommended - That Audit Committee notes the content of this report for informational purposes.

6. Economic Crime & Corporate Transparency Act 2023 *(Pages 43 - 62)*

To inform Audit Committee about the Economic Crime and Corporate Transparency Act 2023 which became applicable from 1st September 2025.

Recommended - That Audit Committee notes the content of this report.

7. Draft Auditors Annual Report - External Audit Update *(Pages 63 - 86)*

The Draft Auditor's Annual Report ('AAR') summarises the work Forvis Mazars have undertaken as the external auditor for Hyndburn Borough Council for the year ended 31 March 2025 to date.

Recommended – That the Audit Committee note the report for informational purposes.