

# Agenda

MUNICIPAL YEAR 2025-2026



**HYNDBURN**

The place to be  
an excellent council

## Audit Committee

**Monday, 16 February 2026 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

## AGENDA

**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 8<sup>th</sup> of December 2025 were submitted for approval as a correct record.

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

**3. Internal Audit Plan Progress Update (Pages 7 - 12)**

To inform members of the Audit Reports issued during the period December 2025 to January 2026 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.**



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**4. Follow Ups Update** *(Pages 13 - 18)*

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 December 2025 to January 2026.

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

**5. Internal Audit Plan 2026/27** *(Pages 19 - 36)*

To inform Audit Committee about the Internal Audit Plan for the financial year 2026/27 and to request that Audit Committee approves the proposed Internal Audit Plan for 2026/27.

**Recommended - That Audit Committee Approve the Internal Audit Plan for the financial year 2026/27.**

**6. External Audit Update** *(Pages 37 - 78)*

To present the Audit Strategy and Completion Report for Hyndburn Borough Council for the year ended 31 March 2025. The purpose of this document is to summarise the audit and to explain how the statutory backstop arrangements introduced by the Accounts and Audit (Amendment) Regulations 2024, have affected the completion of our work and the reporting consequences

**Recommended – That the Audit committee notes the report.**