

Agenda

MUNICIPAL YEAR 2026-2027



HYNDBURN

The place to be
an excellent council

Audit Committee

Monday, 29 June 2026 at 4.00 pm,
Scaitcliffe House, Ormerod Street, Accrington

Membership

Chair: Councillor Noordad Aziz
Vice-Chair: Councillor Stephen Button

Councillors Mike Booth, Zak Khan, Paul Brown and Shabir Fazal OBE

AGENDA

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

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

The Minutes of Audit Committee held on the 16th of February 2026 were submitted for approval as a correct record.

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

3. Annual Internal Audit Report and Opinion (Pages 9 - 38)

To inform and update Audit Committee on the Annual Internal Audit Report and Audit Opinion for 2025/26 and to give details on the performance of the Internal Audit Team and final outturn position for 2025/26.

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



Telephone Enquiries: Holly Townsley, Democratic Services Officer, Democratic

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Email: holly.townsley@hyndburnbc.gov.uk

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4. Internal Audit Plan Progress Report (Pages 39 - 44)

To inform members of the Audit Reports issued during the period March 2026 – May 2026 and bring to the attention of the Committee what the key issues were.

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

5. Internal Audit Strategy 2026-2028 (Pages 45 - 54)

To inform and update Audit Committee on the Internal Audit Strategy 2026-2028

Recommended – That the Audit Committee Approves the Internal Audit Strategy 2026-2028

6. Internal Audit Charter 2026 (Pages 55 - 70)

To inform and update Audit Committee on the 2026 Internal Audit Charter and Mandate which reflects both good working practices and to ensure it remains aligned with the Global Internal Audit Standards (GIAS).

Recommended – That the Audit Committee Approves the 2026 Internal Audit Charter and Mandate

7. Global Internal Audit Standards - Self Assessment 2026 (Pages 71 - 74)

To inform and update Audit Committee on the Internal Audit Team's 2026 self-assessment Global Internal Audit Standards (GIAS).

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

8. Accounting Policies to be used to prepare the Statement of Accounts 2025/26 (Pages 75 - 98)

To allow the Committee to review and consider the proposed Accounting Policies to be used in the preparation of the Council's Statement of Accounts 2025/26 and update Committee on any changes to the accounting policies used between years.

Reccomended - The Committee is recommended to note the use of the Accounting Policies as set out in Appendix 1 for the preparation of the Council's Statement of Accounts 2025/26.