

Notice of Audit and Governance Committee



Date: Thursday, 19 March 2026 at 6.00 pm

Venue: HMS Phoebe, BCP Civic Centre, Bournemouth BH2 6DY

Membership:

Chair:

Cllr E Connolly

Vice Chair:

Cllr M Andrews

Cllr S Armstrong
Cllr S Bartlett
Cllr J Beesley

Cllr M Phipps
Cllr V Slade
Cllr M Tarling

Cllr T Trent

Independent persons:

Lindy Jansen-VanVuuren

Samantha Acton

All Members of the Audit and Governance Committee are summoned to attend this meeting to consider the items of business set out on the agenda below.

The press and public are welcome to view the live stream of this meeting at the following link:

<https://democracy.bcpCouncil.gov.uk/ieListDocuments.aspx?MIId=5987>

If you would like any further information on the items to be considered at the meeting please contact: Jill Holyoake on 01202 127564 or email democratic.services@bcpcouncil.gov.uk

Press enquiries should be directed to the Press Office: Tel: 01202 118686 or email press.office@bcpcouncil.gov.uk

This notice and all the papers mentioned within it are available at democracy.bcpCouncil.gov.uk

AIDAN DUNN
CHIEF EXECUTIVE

11 March 2026

**DEBATE
NOT HATE**



Available online and
on the Mod.gov app

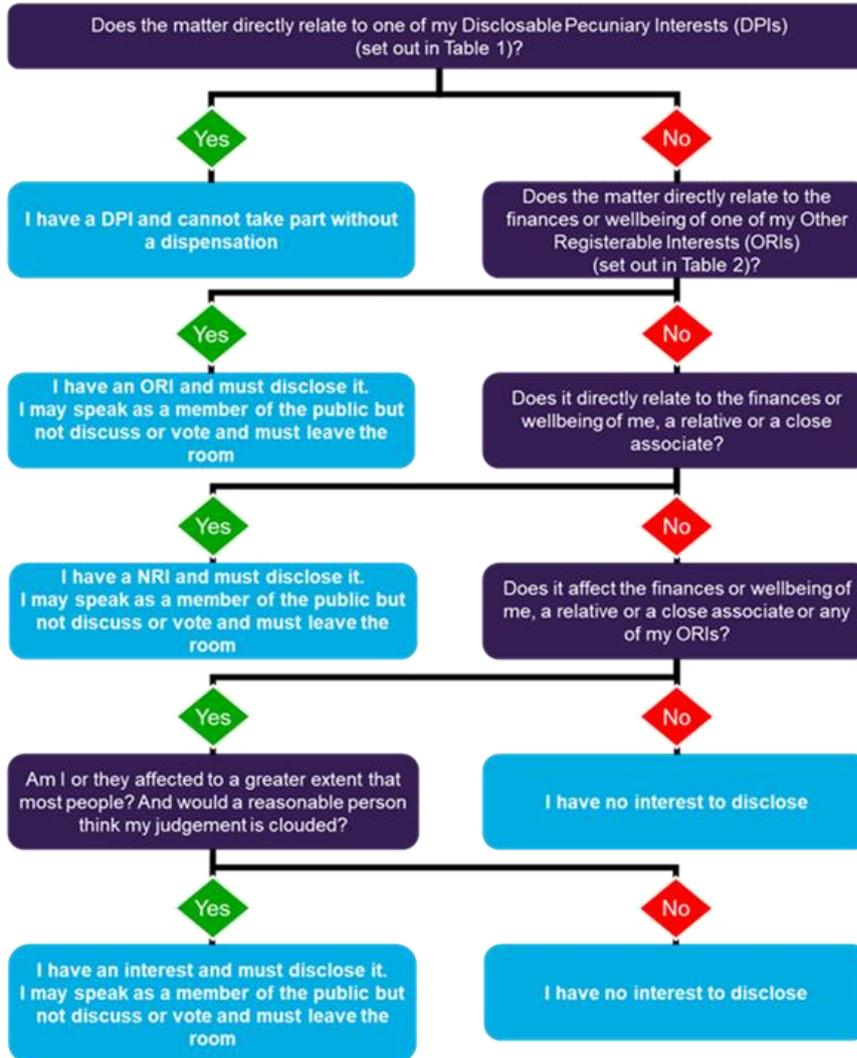


Maintaining and promoting high standards of conduct

Declaring interests at meetings

Familiarise yourself with the Councillor Code of Conduct which can be found in Part 6 of the Council's Constitution.

Before the meeting, read the agenda and reports to see if the matters to be discussed at the meeting concern your interests



What are the principles of bias and pre-determination and how do they affect my participation in the meeting?

Bias and predetermination are common law concepts. If they affect you, your participation in the meeting may call into question the decision arrived at on the item.

Bias Test

In all the circumstances, would it lead a fair minded and informed observer to conclude that there was a real possibility or a real danger that the decision maker was biased?

Predetermination Test

At the time of making the decision, did the decision maker have a closed mind?

If a councillor appears to be biased or to have predetermined their decision, they must NOT participate in the meeting.

For more information or advice please contact the Monitoring Officer

Selflessness

Councillors should act solely in terms of the public interest

Integrity

Councillors must avoid placing themselves under any obligation to people or organisations that might try inappropriately to influence them in their work. They should not act or take decisions in order to gain financial or other material benefits for themselves, their family, or their friends. They must declare and resolve any interests and relationships

Objectivity

Councillors must act and take decisions impartially, fairly and on merit, using the best evidence and without discrimination or bias

Accountability

Councillors are accountable to the public for their decisions and actions and must submit themselves to the scrutiny necessary to ensure this

Openness

Councillors should act and take decisions in an open and transparent manner. Information should not be withheld from the public unless there are clear and lawful reasons for so doing

Honesty & Integrity

Councillors should act with honesty and integrity and should not place themselves in situations where their honesty and integrity may be questioned

Leadership

Councillors should exhibit these principles in their own behaviour. They should actively promote and robustly support the principles and be willing to challenge poor behaviour wherever it occurs

AGENDA

Items to be considered while the meeting is open to the public

1. Apologies

To receive any apologies for absence from Councillors.

2. Substitute Members

To receive information on any changes in the membership of the Committee.

Note – When a member of a Committee is unable to attend a meeting of a Committee or Sub-Committee, the relevant Political Group Leader (or their nominated representative) may, by notice to the Monitoring Officer (or their nominated representative) prior to the meeting, appoint a substitute member from within the same Political Group. The contact details on the front of this agenda should be used for notifications.

3. Declarations of Interests

Councillors are requested to declare any interests on items included in this agenda. Please refer to the workflow on the preceding page for guidance.

Declarations received will be reported at the meeting.

4. Confirmation of Minutes

7 - 20

To confirm and sign as a correct record the minutes of the meeting held on 26 February 2026.

a) **Action Sheet**

21 - 28

To consider any outstanding actions from previous meetings.

5. Public Issues

To receive any public questions, statements or petitions submitted in accordance with the Constitution. Further information on the requirements for submitting these is available to view at the following link:-

<https://democracy.bcpccouncil.gov.uk/ieListMeetings.aspx?CommitteeID=151&Info=1&bcr=1>

The deadline for the submission of public questions is midday on Friday 13 March 2026 [midday 3 clear working days before the meeting].

The deadline for the submission of a statement is midday on Wednesday 18 March 2026 [midday the working day before the meeting].

The deadline for the submission of a petition is Thursday 5 March 2026 [10 working days before the meeting].

ITEMS OF BUSINESS

6. External Audit – Auditor's Annual Report 2024/25 Final

29 - 78

The External Auditor, Grant Thornton for BCP Council, is required to consider whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness its use of resources.

Auditors are required to report their commentary under specific criteria, namely financial sustainability, governance and improving economy, efficiency and effectiveness. They are required to report on any significant weaknesses they identify.

The Final 2024/25 Annual Report is attached at Appendix A, following the interim version presented to this committee on 27 November 2025. The findings are unchanged and provided for information.

Criteria	2024/25 Assessment of arrangements	
Financial sustainability	R	We have reviewed the previous significant weaknesses and key recommendations and updated our assessment and concluded that, as the weaknesses are all founded on the increasing DSG deficit, its impact on cashflow and the lack of reserves to manage this deficit, it was more appropriate to combine these into a single significant weakness and key recommendation.
Governance	A	No significant weaknesses in arrangements identified, but four improvement recommendations made to support the Council in improving arrangements for treasury management, officer complaints, lessons learnt reporting and Council-owned companies.
Improving economy, efficiency and effectiveness	R	One significant weaknesses in arrangements remains for the statutory direction in relation to SEND (special education needs and disabilities) service and a key recommendation made. The Council has significantly improved its Ofsted rating to 'Good', so our previous key recommendation has been addressed.

Two key recommendations have been raised in relation to the cumulative DSG deficit and the statutory direction in relation to SEND.

A further four improvement recommendations have been made. The Council has provided the External Auditor with management responses to all of the recommendations.

7. External Auditor – Audit Plan 2025/26

79 - 118

The attached report at Appendix A sets out the work that the Council’s External Auditor, Grant Thornton, plans to undertake for the audit of the Council’s Statement of Accounts in respect of 2025/26.

The External Auditor plans to give an opinion on whether the accounts give a true and fair view and whether the Council has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

8. Procurement and Contract Management Strategy Delivery Plan (6-monthly progress report)

119 - 126

Section 5.4. of BCP’s Procurement & Contract Management Strategy 2024 – 2028 describes a Delivery Plan approved by the Procurement and

Contracts Board with progress reported to Audit and Governance at 6-month intervals.

This report provides Audit & Governance Committee with an update on progress made in delivering the 57 commitments described within BCP's Procurement and Contract Management Strategy 2024 - 2028.

Additionally, this report provides Audit & Governance Committee with performance monitoring indicators for the nine measures described within Section 5.5 of BCP's Procurement & Contract Management Strategy 2024 – 2028.

9. Risk Management - Corporate Risk Register Update 127 - 214

This report updates councillors on the position of the Council's Corporate Risk Register. The main updates are as follows:

- CR08 – We may fail to run a fair and open election/referendum. This risk has been added during this quarter.
- No risks have been removed or de-escalated during the quarter.
- Material updates for this quarter are outlined in section 13.

10. Internal Audit - Audit Charter & Audit Plan 2026/27 215 - 286

This report sets out the Internal Audit Charter and the Audit Plan for 2026/27. Approval of these documents by the Audit & Governance Committee is a requirement of the Global Internal Audit Standards (GIAS).

Some minor amendments have been made to the Internal Audit Charter (Appendix A) which includes an updated Internal Audit Strategy and an updated Data Analytics Strategy.

The final Internal Audit Plan for 2026/27 has been produced which includes some very minor amendments from the version provided to the Audit & Governance Committee in January 2025 alongside further details on how the resource will be allocated as described in the Core Audit Plan 2026/27 (Appendix B), Provisional audits for 2026/27 (Appendix C) and the Anti-Fraud & Corruption Plan 2026/27 (Appendix E).

The proposed 2026/27 Internal Audit Plan approach has been designed to enable the Head of Internal Audit to provide an annual conclusion on the Councils' governance, risk management and control arrangements as required by the GIAS.

The allocated budget resource for 2026/27 is considered adequate to deliver the Internal Audit Charter and Audit Plan for 2026/27.

11. Internal Audit - Quarterly Audit Plan Update 287 - 302

This report details progress made on delivery of the 2025/26 Audit Plan for the first two months of the 4th quarter (January and February 2026). Due to Committee cycle, the update for March will be included in the 2026/27 Quarter 1 report. This report highlights that:

- 17 audit assignments have been finalised, including one 'Partial' audit opinions;
- 25 audit assignments are in progress, including 6 at draft report stage;
- Progress against the audit plan is on track and will be materially delivered to support the Chief Internal Auditor's annual audit opinion;
- Five high priority recommendations have not been fully implemented by the original target date or agreed revised date. Explanation has been received from the relevant Directors as to why these have not been completed.

12. Two Riversmeet Studios

303 - 356

The report provides additional information requested from Audit & Governance Committee regarding the financial considerations for capital borrowing to fund a two-storey extension to Two Riversmeet Leisure Centre (2RM) to address the identified need for dedicated studio space in Christchurch. The investment aims to enhance the centres health, fitness and cultural offer, increase membership and income whilst supporting community wellbeing and aligning with the Council's corporate strategy.

NOTE: In relation to this item of business, the Committee is asked to consider the following resolution in relation to any discussion on exempt appendix 2, 3, 5, 8, and/or 9 to the report:

"That under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of Schedule 12A of the Act and that the public interest in withholding the information outweighs such interest in disclosing the information."

13. Appointment of Independent Members

To receive a verbal update.

14. Forward Plan - Indicative for the 2026/27 municipal year

357 - 360

This report sets out the indicative list of reports to be considered by the Audit & Governance Committee for the 2026/27 municipal year in order to enable it to fulfil its terms of reference.

No other items of business can be considered unless the Chair decides the matter is urgent for reasons that must be specified and recorded in the Minutes.