

BOURNEMOUTH, CHRISTCHURCH AND POOLE COUNCIL
AUDIT AND GOVERNANCE COMMITTEE

Minutes of the Meeting held on 19 March 2026 at 6.00 pm

Present:-

Cllr E Connolly – Chair

Cllr M Andrews – Vice-Chair

Present: Cllr S Armstrong, Cllr S Bartlett, Cllr L Dedman (In place of Cllr M Phipps), Cllr B Nanovo (In place of Cllr M Tarling), Cllr E Pankhurst (In place of Cllr V Slade), Cllr T Slade (In place of Cllr J Beesley) and Samantha Acton

Present
virtually: Lindy Jenson-VanVuuren

Also in
attendance: Cllr M Cox, Cllr J Hanna, Cllr R Herrett

107. Apologies

Apologies were received from Cllr J Beesley, Cllr M Phipps, Cllr V Slade, Cllr M Tarling and Cllr T Trent.

108. Substitute Members

Notification was received of the following substitute members for this meeting: Cllr T Slade for Cllr J Beesley, Cllr L Dedman for Cllr M Phipps, Cllr E Harman for Cllr V Slade, Cllr B Nanovo for Cllr M Tarling.

109. Declarations of Interests

There were no declarations of interest.

110. Confirmation of Minutes

The minutes of the meeting held on 26 February 2026 were agreed as an accurate record for the Chair to sign.

Voting: Unanimous

111. Action Sheet

The completed actions on the action sheet were noted. The Chair confirmed that the actions arising from the FuturePlaces investigation would be addressed when the final report was considered by the committee. In the meantime it was agreed to transfer these actions to a separate sheet with a status of 'in progress'.

112. Public Issues

The following public questions and statements were received:

Question from Mr Alex McKinstry on Agenda Item 6 – External Audit – Auditor’s Annual report 2024/25 final and Agenda item 14 – Forward plan

The external auditor's report includes an **improvement recommendation concerning governance**: that an action plan be devised to address the eighteen recommendations arising from the FuturePlaces investigation. I'm surprised, therefore, to find no FuturePlaces-related meetings included in tonight's forward plan.

Can the Chair give an assurance that at least one such meeting will take place; and will the following matters also be up for debate at that meeting:

(1) Any responses to the letters sent to FuturePlaces stakeholders in December;

(2) The replies to the numerous concerns raised by Committee members in meetings? (These have been provided as annotations to the action sheets since 27 November - but the Committee doesn't seem to be aware of this; and as the action sheets aren't classed as "items of business", public statements on these responses haven't been submissible.)

Finally, will the aforementioned correspondence with FuturePlaces stakeholders be published?

Response:

At least one further meeting is likely to take place on Future Places. The timing of this meeting will be discussed with the Committee when appropriate. The form and content of the material presented will depend to some extent on responses received from Future Places stakeholders. The meeting will allow for discussion of the final report ahead of making recommendations to Full Council. The intent of the Future Places investigation throughout has been to publish as widely as reasonably possible, subject to the normal constraints.

Questions from Mr Ian Redman on Agenda Item 8 – Procurement & Contract Management Strategy Delivery Plan:

(1) Has the Council considered the practical burden its procurement processes place on small local businesses?

The Invitation to Tender for a recent Mudeford concession was **42 pages long**, which a bidder must read simply to understand how to submit a bid. A small trader wishing to operate a single refreshment van was then required to complete **four separate submissions**: the Procurement Specific Questionnaire, Form of Tender, Pricing submission and a detailed Quality submission. The Quality section alone required extensive written responses on areas such as business planning, staffing, marketing, sustainability and experience, potentially running to dozens of pages.

For a small local operator without dedicated bid-writing staff, this represents many hours, often days, of unpaid work just to submit a bid.

Does the Council recognise that such processes create a real barrier to small local businesses, and what specific steps has it taken to simplify procurement and reduce unnecessary paperwork?

Response:

The Council does consider the practical burden its procurement processes place on small local businesses, indeed Procurement Act 2023 is geared to be supplier friendly as far as reasonably practicable whilst maintaining transparency, equal treatment and fairness alongside value for money, integrity, and public benefit. With reference to the procurement of concessions at BCP, the Council has reviewed and clarified procedures and communicated internally that Mobile Traders are out of scope of rules relating to the procurement of 'concessions'. Mobile Traders are subject to pitch fees however such fees are calculated. Services should lead on the sourcing of mobile trading operators. Services will of course maintain focus on transparency, equal treatment and fairness alongside value for money, integrity, and public benefit.

For the avoidance of doubt, 'Mobile Traders' is taken to mean third parties who utilise BCP's ground for their operational footprint in combination with their own privately owned assets (i.e. they install their equipment within a designated ground pitch [be it on a high street / car park, or a patch of grass in a park, sand on a beach and so on] and they sell product). This includes:

- food and/or beverage at street / park / seafront settings,
- goods or services at a specific events - such as fairs, concerts, sporting events, festivals, and other large gatherings and typically involving food, beverage, merchandise, massage or other goods / services tailored to the event's audience.

(2) In November I asked to provide coffee at the Kings Park parkrun over the Christmas period — a time-limited four-week trial. The proposal was small in scale (around three hours on Saturday mornings), non-exclusive, and included a commitment to donate 10% of sales toward funding a bench in the park.

Council officers stated that the proposal could not proceed because it would need to be offered out to other traders, and Procurement was later cited as supporting that position. However, the proposal was only for a very short, low-value trial.

If this interpretation is correct, it could affect many small businesses and may prevent innovative ideas or small-scale trials that help grow the local economy.

What specific regulation, policy, or legal requirement prevented officers from approving a short trial of this kind?

Response:

There is no specific regulation, policy, or legal requirement that prevented officers from approving a short trial of this kind.

Statements from Mr Philip Gatrell on Agenda Item 6 – External Audit – Auditor’s Annual report 2024/25 final

(1) “2014 ACT”

On 26th February 2026 the external auditor referenced my Statement to this Committee when saying - quote - I “was factually incorrect” the firm “hadn’t considered” my Objection.

I did not state that nor that my Objections had “been ignored”. Nonetheless I perceive tardy resolution.

Regarding the 2014 Act processes and related National Audit Office Code (Code):

- My Objections were submitted within time by 8th August 2025 and accepted 12th September 2025.
- My Questions were submitted within time though by default not answered; warranting explanatory analysis beyond the scope of these 150 permitted words.
- The Code states:

“Where the auditor is not able to decide the objection within six months, they should inform the objector and the authority and provide a further update on progress every three months until the objection is decided.”

My Public Issues on and since 16th October 2025 identify limitations in the 2024/25 external audit. The next two Statements record events and actuality.

(2) 2024/25 EXTERNAL AUDIT CONCLUSION

My preceding Statement identifies basic misunderstandings concerning 2014 Act obligations.

Finalised Statement of Accounts page 132 includes the auditor’s Report wording dated 27th February 2026 stating the audit cannot be formally concluded because - for example - Objections are under “consideration”.

Regarding the preceding Statement:

- The Code is implicit that timely notice is sent in writing direct to registered local government electors regarding progress and Objection resolution, as was the auditor’s 2023/24 practice. There is no onus on Objectors to view Council meetings or impersonal reports online to obtain that information.

- The 1st November 2025 interim and 27th February 2026 final reporting packs include “2024/25 outcome” sections regarding “Use of auditors powers”. The narrative such as “we have not made any written declarations ...” could - in a 2014 Act context - be construed as applying to not only auditor Findings but also electors’ Objections.

The latter consideration apart my following Statement records reporting omissions and concerns.

(3) 2024/25 REPORTING OMISSIONS

The Code clarifies that materiality is not exclusively measured in monetary terms, because reportable “significant” matters also have qualitative values as can arise from governance and internal control failures.

Related concerns include draft Accounts note 16 net positive bank balances of £4,794,000 metamorphosis to an overdrawn £21,429,220 as explained in my 15th January 2026 Statement #1. However - contrary to earlier intimations - the final Audit Findings INCONSISTENTLY OMIT this particular “material” revision.

The auditor’s 2014 Act powers are not limited to Public Interest Reports and court declarations and include written recommendations.

Protocols preclude discussion of Public Statements but not an auditor’s remediation statement today regarding SPECIFICALLY the following.

My 15th January 2026 Statement #2 identifies £52,618 banked “Deputyship” funds apparently misspent when the Council’s account was confirmed as overdrawn. Regarding my Objection these trust funds were temporarily treated as “cash” balances pending “investigation”. Final Accounts note 16 is silent on the matter.

Statement from Mr Ian Redman on Agenda Item 8 – Procurement & Contract Management Strategy Delivery Plan*

The Procurement report reads as something produced to fulfil a reporting requirement, rather than to provide meaningful information or assurance to those charged with governance.

The report presents activity rather than evidence of improved procurement governance or outcomes. Key performance measures rely on percentages without supporting base data, which significantly limits their value and prevents effective scrutiny. For example, a reduction in SME contracts from 48% to 46% provides no meaningful insight without the actual number of contracts or explanation of the underlying change.

The report lacks transparency and depth. The 57 commitments are not clearly set out, there is no breakdown by service area, and there is minimal analysis of procurement risk.

Procurement sits at the heart of financial control and good governance. Reports of this standard raises serious concerns about the effectiveness of oversight.

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

Barrie Morris and Roz Apperley, representing Grant Thornton, the Council's External Auditor (EA), presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'A' to these Minutes in the Minute Book.

An interim version of the 2024/25 Annual Report had been presented to the Committee on 27 November 2025. The final report for the year ending 31 March 2025 was now presented at Appendix A of the report. The findings were unchanged and provided for information. As previously reported two key recommendations had been raised in relation to the cumulative DSG deficit and the statutory direction in relation to SEND. A further four improvement recommendations had been made. The Council had provided the External Auditor with management responses to all of the recommendations.

The EA representatives responded to questions and comments on the report. As previously explained the only reason why a disclaimer opinion had been issued was because of the impact of the Backstop on the 2022/23 financial statements. With regard to governance findings, the EA referred members to the commentary on governance arrangements in the report and highlighted that no significant weaknesses had been found. Four improvement recommendations on areas of governance had been made.

The EA explained that all recommendations in the report were followed up as part of its work on the 2025/26 arrangements. The Interim Chief Financial Officer confirmed that these were 'live' recommendations which officers referenced throughout the year. The Committee agreed that it would be helpful to track the recommendations in the report by receiving an update on progress in the summer.

RESOLVED that the Audit & Governance Committee notes the findings, recommendations and management comments in relation to the External Auditor's Annual Report 2024/25 Final (Value for Money arrangements report).

Voting: Agreed with no dissent

114. External Auditor – Audit Plan 2025/26

Barrie Morris and Roz Apperley representing Grant Thornton, the Council's External Auditor (EA) presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'B' to these Minutes in the Minute Book.

Appendix A of the report set out the work that the EA planned to undertake for the audit of the Council's Statement of Accounts for 2025/26. The EA planned to give an opinion on whether the accounts gave a true and fair view and whether the Council had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. Key points highlighted by the EA included the actions required to ensure the Statement of Accounts was completed by the earlier deadline of November 2026 and the EA's approach to materiality. It was noted that the significant risks were unchanged. An additional risk was identified in relation to a new requirement to index non-current assets for the first time. The EA thanked the Council's finance team for their responsiveness to the Audit Plan to date.

The EA representatives responded to questions and comments on the report. As previously explained, there was now an increased level of assurance around the timely completion of the Dorset County Pension Fund audit. The EA explained in more detail the factors considered when setting its approach to materiality and the different financial thresholds involved. Committee members sought assurance on the timescales for delivering an undisclaimed audit opinion. The EA outlined the steps being taken with the Council to rebuild assurance over time. The additional work required on local audit recovery was being supported by a Government grant and it was possible that recovery may be achievable by 2028/29, if not before. The focus for 2025/26 was working towards the November 2026 completion deadline. The Portfolio Holder for Finance commented on the SEND shortfall and the recent departure of the Council's Section 151 Officer.

RESOLVED that the Audit & Governance Committee notes the Grant Thornton External Audit Plan 2025/2026 for the Council.

Voting: Agreed with no dissent

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

The Head of Procurement and Contract Management presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'C' to these Minutes in the Minute Book.

The report provided an update on the Procurement and Contract Management Strategy Delivery Plan which had been approved by the Procurement and Contracts Board. Updates were provided to the Audit and Governance Committee at six-month intervals. The report outlined the good progress made in delivering the 57 commitments described within the Strategy. The report also provided performance monitoring indicators for the nine measures described within Section 5.5 of the Strategy. It was noted that the report included the level of detail previously requested by the Committee. Members were assured on the levels of governance in monitoring progress which included monthly meetings with the Portfolio Holder for Transformation, Resources and Governance and regular

presentations to the Board. It was noted that a report on social value was due to be considered by Cabinet in May 2026.

The Portfolio Holder thanked the Head of Procurement and Contract Management and his team for the report and advised that it was a matter for the Committee to provide officers with a steer on the level of detail required.

The Head of Procurement and Contract Management responded to questions and comments on the report. He referred in more detail to the procurement and contract procedure rules which formed part of the Council's Financial Regulations. He explained that items with an estimated value greater than £30,000 required consultation with the Procurement team from the outset. For items between £5,000 and £30,000, officers were required to follow the standard procurement procedure published on the intranet. He was asked how feedback from suppliers informed the process. He confirmed that engagement work was included in the delivery plan and did take place but would be subject to further development once the current work on social value was completed. It was noted that certain activities did not fall within the scope of procurement and were matters for individual service areas to deal with.

The Chair indicated that it may be useful to undertake a deep dive into the experience of SMEs (small/medium sized enterprises) in navigating their way through the procurement process and suggested this be further considered when discussing the Forward Plan. It was noted that SMEs, micro businesses and sole traders had distinct definitions. Members were reminded of the need to focus on governance when considering further work for the committee.

A Member referred to the link between procurement and the Transformation Programme and felt that the Committee should review the information it asked for in the report, particularly around the measurement of savings attributable through effective procurement.

RESOLVED that:

- (a) the Audit & Governance Committee notes the update provided with respect to delivery of BCP's Procurement and Contract Management Strategy 2024 – 2028;**
- (b) the Audit & Governance Committee notes performance against the nine measures described within Section 5.5 of BCP's Procurement & Contract Management Strategy 2024 – 2028.**

Voting: Agreed with no dissent

116. Risk Management - Corporate Risk Register Update

The Risk and Insurance Manager presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'D' to these Minutes in the Minute Book.

The report provided an update on the position of the Council's Corporate Risk Register. The main change during the quarter was the addition of CR08 ("We may fail to run a fair and open election/referendum"). No risks had been removed or de-escalated during the quarter. Material updates were outlined in section 13 of the report.

The Portfolio Holder for Destination, Leisure and Commercial Operations explained that CR27 was likely to remain on the risk register despite the allocation of Council funding for cliff stability works, due to ongoing changes in weather patterns. The Portfolio Holder for Finance indicated that CR23 also remained a risk due to the need to plan to meet the cost of the residual Dedicated Schools Grant deficit from Council resources.

The Risk and Insurance Manager was asked about the use of a risk radar and whether emerging risks were included in the report. She confirmed that emerging risks were considered and could be reflected in future reporting. Part of the team's role was to undertake continuous "horizon scanning" to identify issues that may give rise to risk for the Council. The Chair suggested that further consideration may wish to be given to a horizon scanning exercise. In response to a question on CR04, it was agreed to circulate by email further information on how the Council was mitigating the risks associated with cybersecurity.

The Head of Audit and Management Assurance (HAMA) explained that the Council's new Risk Management Policy had introduced a new level of 'Enterprise Risks' which sat at the top of the risk framework. This would be implemented with a phased approach and Members were assured that there were no plans to change the level of detail reported to the Committee. He indicated that he could discuss further information about dashboards if required outside of the meeting.

A Member expressed frustration at the work still required to deliver adequate customer interfaces following the closure of the Transformation Programme (CR18), the reputational risk this posed to the Council and the impact on the vulnerable, particularly in the processing of blue badge applications.

RESOLVED that Members of the Audit and Governance Committee note the update provided in this report relating to corporate risks.

Voting: Agreed with no dissent

117. Internal Audit - Audit Charter & Audit Plan 2026/27

The Deputy Chief Internal Auditor (CIA) presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'E' to these Minutes in the Minute Book.

This report set out the Internal Audit Charter and the Audit Plan for 2026/27. Approval of these documents by the Committee was a

requirement of the Global Internal Audit Standards (GIAS). Minor amendments had been made to the Internal Audit Charter (Appendix A of the report), including an updated Internal Audit Strategy and an updated Data Analytics Strategy. The final Internal Audit Plan for 2026/27 included some very minor amendments to the version provided to the Committee in January 2025. In addition, further details were provided in the appendices to the report on how the resource would be allocated as described in the Core Audit Plan 2026/27, Provisional audits for 2026/27 and the Anti-Fraud & Corruption Plan 2026/27.

The Deputy CIA responded to questions and comments on the report. It was noted that the planned audit listed for Awabbs Law (damp and mould) would be reviewed before commencement to ensure any duplication was avoided. It was confirmed that the three Adult Social Care provisional audits would cover shared lives, supported living placements and the autism team. It was also confirmed that an external quality assurance review was planned for 2026, arrangements for this would be reported to the Committee.

The Deputy CIA explained that preliminary scoping was not included in the audit plan as this engagement was normally carried out immediately prior to the start of the audit for the purposes of operational efficiency. It was noted that audits did sometimes overlap into the other side of the financial year. The audit plan now operated on a rolling basis as part of a more dynamic, best practice approach to audit planning. In response to a concern about a proposed reduction in audit days for the planned audit for ‘communities and safety’ the Committee was assured that resource allocation could be adjusted to increase in one area and decrease in another as required. It was confirmed that further details of each audit would be included in future quarterly reports once the consultation was completed.

The Deputy CIA indicated that challenges from committee members provided welcome assistance to the Internal Audit team in reviewing and improving process.

RESOLVED that the Audit and Governance Committee:

- **approves the Internal Audit Charter and agrees that the Chair signs the document to record this approval (this may be a virtual sign off using email)**
- **approves the Internal Audit Plan 2026/27 including the detailed breakdown of quarter 1 audits**
- **notes the 2026/27 budget for the Internal Audit service which was approved by Council as part of the 2026/27 Council Budget setting and Medium Term Financial Plan update in February 2026.**

Voting: Unanimous

118. Internal Audit - Quarterly Audit Plan Update

The Deputy Chief Internal Auditor (CIA) presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'F' to these Minutes in the Minute Book.

This report detailed 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 would be included in the 2026/27 Quarter 1 report. The Deputy CIA provided an update on the partial assurance finding on passenger transport since the report's publication, to confirm that the high priority recommendation had now been implemented.

The Deputy Chief Internal Auditor and Head of Audit Management Assurance (HAMA) responded to a query about how the progress of audits were presented in the report. It was noted that field work was agreed at the start of each audit and that progress continued to be updated following the report's publication. It was noted that the information referred to was included in the CIA's annual report but could also be presented on a rolling basis in the quarterly update reports for clarity purposes.

Committee Members agreed to request further explanation and assurance from the relevant Service/Corporate Directors on all recommendations listed in Appendix 1 with an implementation date of 31 March 2026 should these remain not implemented by the next meeting on 28 May 2026.

RESOLVED that the Audit and Governance Committee:

- a) **Notes progress made and issues arising on the delivery of the 2025/26 Internal Audit Plan.**
- b) **Notes the explanations provided for non-implemented recommendations (Appendix 1) and determines that further explanation and assurance from the Service / Corporate Director is required as indicated in discussion.**

Voting: Agreed with no dissent

119. Two Riversmeet Studios

This item was partially restricted by virtue of paragraph 3 of Schedule 12A of the Local Government Act 1972.

Exempt information – Category 3 – Information relating to the financial or business affairs of any particular person (including the authority holding that information)

The Portfolio Holder for Destination, Leisure and Commercial Operations presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'G' to these Minutes in the Minute Book.

The report provided additional information requested by the 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 aimed to enhance the centre's health, fitness and cultural offer, increase membership and income whilst supporting community wellbeing and aligning with the Council's corporate strategy.

Committee members asked a range of questions around the assumptions in the business case including the case for change and whether the project was realistic, affordable and deliverable. In terms of the Committee's specific remit, some members expressed concerns about the risks involved in repaying the borrowing. They felt that the investment was premature and queried why the project wasn't included in the forthcoming wider strategic review of BCP leisure centres. They asked how the projected increase of 15% had been calculated when sector growth was only 6%. They were also concerned about the impact of global events on the deliverability of the project and the potential for costs to rise due to increased construction costs and uncertainties around interest rates and inflation. Other members spoke in support of the proposal as it was presented in the report and commented that it would never be possible to eliminate risk entirely.

The Portfolio Holder and the Head of Leisure and Events provided the following information in response to the concerns raised:

- The projected additional income was based on 50% membership – this included new members and an increase in retention of current members – and a 50% mix of facility hire, pay as you go (PAYG) users and secondary spend.
- Assumptions were based on national leisure trends, current membership levels, competitor analysis, customer insights at 2RM and professional experience and judgement. It was noted that 2RM had waiting lists and was currently having to turn away customers wanting to use the sports hall.
- It was confirmed that 2RM did not yet operate on a cost neutral basis and that further work was required to bring down the subsidy.
- Improved facilities would attract more members and membership would be more cost effective than PAYG (on a like for like basis).
- The business case had been developed taking into account population and demographic at the current time but with the knowledge of an increasing population and changing demographic.
- Appendix 8 gave details of the built in contingency of 20% for build costs. This had increased from a 10% contingency in the original business case to respond to the most up to date information and was still being refined.
- Best/worst case scenarios were set out in the report. The sensitivity analysis was included as an exempt appendix to offer further information and assurance.
- The governance structure was detailed in the report. It was noted that there would be a series of milestones throughout the project and

an ongoing monitoring of risk. It was confirmed that the project could be halted if necessary, prior to construction.

- The preferred option would deliver the highest long term financial return and had a positive impact on the Medium Term Financial Plan. The ‘Do Nothing’ option was deemed to present the highest long term risk.

In order to discuss the exempt appendices the Committee agreed to pass the following resolution:

RESOLVED 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.

Voting: For – 6, Against – 1, Abstain – 1

Note: Cllr M Andrews wished to be recorded as voting against the above resolution.

Following the discussion on exempt matters, the meeting resumed in public session.

In response to a query the Interim Chief Financial Officer confirmed that his team had worked from a financial perspective with the leisure team on the proposal and were content with the robustness of business case as presented, with a caveat that specific issues such as leisure memberships, although evidenced, were not his team’s area of expertise.

In general terms there was support from Committee members for the principle of improving leisure facilities in Christchurch and an acknowledgment of the community benefits this would bring. There was also an appreciation of the work and commitment of the project team in bring forward the proposal. However, views differed in terms of whether or not they felt able to support the recommendation in the report. Some felt that a strong case had been made financially and that there was sufficient governance and risk management in place for it to make good business sense to proceed. Others questioned the subjectivity of the assessment and the achievability of the assumptions and felt that the risks were too great, particularly in light of current economic uncertainties.

RECOMMENDED to Council the approval of authorised borrowing of the Council to accommodate the £1.8m financing for the extension at Two Riversmeet Leisure Centre proposal.

Voting: For – 4, Against – 3, Abstain – 1

120. Appointment of Independent Members

The Head of Audit and Management Assurance gave an update on the process to follow in shortlisting and appointing independent members following the receipt of expressions of interest by the closing date.

Cllr S Armstrong and Cllr M Andrews indicated their willingness to be part of the interview panel.

The Chair on behalf of the committee thanked the two outgoing independent members, Samantha Acton and Lindy Jansen VanVuuren, for giving excellent challenge and input to the committee over the last three years.

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

The Head of Audit and Management Assurance (HAMA) and the Chair presented a report, a copy of which had been circulated to each Member and a copy of which appears as Appendix 'H' to these Minutes in the Minute Book.

This report set 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.

Items to add to the Forward Plan were agreed as follows:

- At least one item on FuturePlaces, scheduling to be confirmed but could be May or July 2026 depending on complexity and/or other agenda items
- Risk Management Policy – extended discussion with Director on corporate risk register items relating to Children's Services (Overview and Scrutiny committee members to be invited)
- Procurement and Contract Management deeper dive into process for SMEs
- Governance of the Lower Central Gardens
- Governance in relation to 'invest to save' decisions

RESOLVED that the Audit & Governance Committee approves the indicative Forward Plan for 2026/27 as set out at Appendix A.

Voting: Agreed with no dissent

The meeting adjourned between 9.23pm and 9.33pm
The meeting ended at 10.16 pm

CHAIR