

BOURNEMOUTH, CHRISTCHURCH AND POOLE COUNCIL
AUDIT AND GOVERNANCE COMMITTEE

Minutes of the Meeting held on 16 October 2025 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 T Slade (In place of Cllr J Beesley), Cllr M Tarling and Cllr C Weight

Present Cllr V Slade, Lindy Jansen-VanVuuren
Virtually:

Also in
attendance: Cllr M Cox, Cllr J Hanna (virtually)

40. Apologies

Apologies were received from Cllr J Beesley, Cllr M Phipps and Samantha Acton.

41. Substitute Members

Notification was received that Cllr T Slade was substituting for Cllr J Beesley and Cllr L Dedman was substituting for Cllr M Phipps for this meeting.

42. Declarations of Interests

Cllr S Armstrong declared an interest in Agenda Item 8, Procurement and Contract Management Strategy, in that she worked for an organisation that is commissioned by the Council to deliver services for young people. She did not speak or vote and left the meeting room when the item was considered.

During consideration of Agenda item 8, Cllr M Tarling declared an interest in that he worked for a company which worked on a number of local authority frameworks, not as far as he was aware this Council, he worked in a Hampshire County Council framework office.

43. Confirmation of Minutes

The minutes of the meeting held on 24 July 2025 were confirmed as an accurate record for the Chair to sign, subject to the inclusion of Lindy Jansen-VanVuuren as being present virtually in the list of attendees.

Voting: Unanimous

44. Action sheet

The completed actions on the action sheet were noted. It was agreed to add the following action arising from Minute number 21 of the committee meeting held on 24 July 2025:

Update committee on the review by leadership team of the function of IG Information Governance within BCP Council.

45. Public Issues

The following public issues were received:

Public Questions

Agenda Item 12 – Internal Audit Quarterly Audit Plan Update - Question from Mr Alex McKinstry:

Re agenda item 12, page 207: "Significant issues arising". Can you confirm, in total, how much council tax revenue has been recovered through investigations into erroneous or fraudulent single person's discount claims since Internal Audit began this work in December 2024?

Can you also confirm what additional sum has been raised, again in total since December 2024, by way of related penalties; and what is this latter money being used for - is it ringfenced for any specific purposes?

Response read out by Chair:

Internal Audit did not begin reviewing Single Person Discounts in December 2024 as the questioner suggests. They performed reviews of Single Person Discounts from November 2023 to December 2024, the results of which were within the Chief Internal Auditor's Annual Opinion Report 2024/25 which was presented to the 24 July 2025 Audit & Governance Committee. From December 2024, Internal Audit passed the review of Single Persons Discounts to the Council Tax Department.

With regards to the 2nd question, since December 2024 over £284,000 has been raised from discounts being removed and £22,000 of penalties levied.

Once a discount has been removed or a penalty levied, the customer is billed appropriately, and the account enters our normal recovery process if the instalments are not paid. Any sums raised and recovered form part of the Council's normal income and are not ring-fenced for specific purposes.

Agenda Item 14 – Forward Plan (refresh): Question from Mr Alex McKinstry:

The forward plan notes that a meeting on 24 September 2025 was devoted to the FuturePlaces interim report (albeit only Parts 1-4 of it); why have the

draft minutes of that meeting not been presented to the Committee tonight for approval?

Can you also explain why debate on the final report has been deferred to a newly-arranged meeting, to be held on 6 November 2025?

Response read out by Chair:

The Chair has agreed with the committee that the Future Places investigation will next be discussed at a single agenda item meeting on 6th November, similar to the meeting of 24th September. This approach is intended to allow appropriate time for committee discussion rather than condense the item into a core meeting of the committee with multiple agenda items.

The draft minutes of that meeting on 24 September have not been presented to this meeting as they have not yet been published. While Democratic Services always endeavour to publish minutes in a timely manner, a number of committee meetings were required to be rearranged due to the pre election period for the recent by election in the Talbot and Branksome Woods ward, resulting in a highly condensed schedule of meetings to be serviced during the second half of September. The Chair is aware that the minutes will be published with the agenda for the next meeting on 6 November and will therefore appear as a clear reference point alongside other related items for the Future Places investigation meeting

Public Statements

Agenda item 6 – External Auditor – Audit Progress & Sector Update

Statement 1 from Philip Gatrell:

LOCAL AUDIT AND ACCOUNTABILITY ACT 2014:
REGISTERED LOCAL GOVERNMENT ELECTORS'
ANNUAL ACCOUNTING INFORMATION REQUEST RIGHTS 2024/25

A local authority ensures appropriate legislation applies to those in the community receiving services and benefits.

Specific statutes also provide rights - including 2014 Act Sections 26 and 27 - to ensure an independent component of compliance by councils.

It may assist this regulatory Committee to remind concerning those rights:

- Section 26 - Obtain from a council within a limited public inspection period information regarding the annual draft Statement of Accounts. This also enables electors to ask questions of the external auditor whose duties are determined by the 2014 Act.
- Section 27 - Raise objections with the auditor regarding the Accounts.

- Rights must be exercised within the inspection period to secure the auditor's substantive response to electors but Council Officers have previously repeatedly contravened their obligation to respond in time.

My following Issue records the position for 2024/25.

Statement 2 from Philip Gatrell:

"2014 ACT" SECTION 26 REQUEST FOR 2024/25

It is important first to dispel possible misconceptions regarding a council's registered local government electors' above rights.

Freedom of Information requests are distinct from Section 26 rights which are not subject to potential information providing time-cost limits.

That was established in the prevailing 2021 case of Moss v Royal Borough of Kingston. The case similarly affirmed electors' existing 2014 Act core rights during the annual public inspection period stipulated by the Accounts and Audit Regulations 2015; the Regulations also contain an authority's fuller obligations.

In view of Council Officers' previous noncompliance, my earlier Issues emphasised the Moss case decision and its citation of the preceding Veolia case defining electors' democratic participation as "custodians of" the not infallible "custodian" auditor.

Officer response to my 2024/25 Section 26 information request improved but was received only shortly before the final date. My next Issue refers

Statement 3 from Philip Gatrell:

**SECTION 26 REQUEST RESPONSES FOR 2024/25 ACCEPTED
BY THE AUDITOR AS MY SECTION 27 OBJECTIONS INCLUDE:**

- The Council's year end bank account balance £4,794,000 recorded in Accounts Note 16 on page 50 is incorrect with reference to the anomalous negative cash balances £11,565,000. Arising from multifarious individual elements this indicates there was a net overdrawn balance of up to £6,771,000.
- This further denotes that the Trust Funds held by the Council have been wrongly utilised for Council purposes.
- Interest was not applied to the Trust Funds.
- Information received confirms material system and internal control weaknesses affecting the Council's vulnerable laptop computers.
- This is due to the irrational accounting policy whereby bulk purchases of laptops individually costing less than the £10,000 capitalisation de minimis limit are capitalised and subject to a degree of fixed assets

inventory control. Whereas numerically smaller purchase orders of high value in 2024/25 are charged to revenue.

46. External Auditor – Audit Progress & Sector Update

Barrie Morris and Katie Whybray of 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.

The report provided an update on Grant Thornton's 2024/25 audit work. It was noted that the Audit Findings Report for 2024/25 and the Value for Money arrangements findings in the interim Auditor's Annual Report were due to be presented to the Committee at its meeting on 27 November 2025. The report also included a summary of emerging national issues and developments that could be relevant to the Council. It was confirmed that the audit certificate had now been issued.

The EA representatives and the Chief Financial Officer (CFO) provided the following information in response to questions on the report:

- The EA explained that a key piece of work was to seek assurance over current year transactions, it was hoped to roll out pilot schemes to assist in undertaking this work but this may not be until next year.
- The EA was unable to start its review of housing benefits as working papers had not been received. The EA was in discussion with the Council to try and address this, otherwise it could cause delay.
- The EA confirmed that the audit review for the revaluation of land and buildings was in progress, with no significant issues identified as yet
- The CFO confirmed that the risk associated with proposed changes to business rates had been reflected in the latest Medium Term Financial Plan (MTFP) reports, subject to the final position being set out in the provisional Local Government Finance Settlement .
- In terms of national challenges for councils and comparative data, the EA explained that this would be covered further in the Value for Money report. The EA noted the proactive work taking place.

There were a number of questions around the Council's debt position. This was set out in the MTFP report. The Council was 'mid range' when benchmarked against other councils. The Council's debt position continued to increase due to the Dedicated Schools Grant (DSG) deficit and the requirement to charge interest costs to the General Fund. The Council had lobbied the Government to change this requirement on a number of occasions and the CFO agreed to reflect on the suggestion that the Committee add its weight to this. It was also noted that the short-term borrowing arrangement for the DSG had been based on Government advice. In terms of how much the debt position related to council tax, the Government was clear in its position that councils should be funded locally through council tax with an expectation that the 4.99% maximum permitted increase be applied for the next three years. It was also noted that the

increase in employers' national insurance contributions took up a significant proportion of the 4.99%

The Portfolio Holder advised that the Council's overall debt ceiling had been reduced to reflect the Administration's more risk averse position.

RESOLVED that the Audit & Governance Committee notes the External Auditor's progress to date in delivering their responsibilities and the sector update provided.

Voting: Agreed with no dissent

47. Treasury Management Monitoring update for Quarter 2 2025/26

The Assistant Chief Financial Officer (CFO) 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.

The report provided an update on the Quarter Two position for 2025/26 in relation to treasury management activities. It included a summary of the current economic climate, an overview of the estimated performance of the treasury function, an update on the borrowing strategy (short and long term), investments and compliance with prudential indicators. The Quarter Two position forecast an underspend of £0.3m due to the Council's ability to borrow in the local authority market at lower than budgeted interest rates.

The Assistant CFO highlighted that government and local government debt continued to become more expensive despite the reduction in the Bank of England interest rate. He also gave an example of where a loan had been refinanced in September 2024, resulting in a saving of £19million over its lifespan.

The CFO and Assistant CFO provided the following information in response to questions on the report:

- The cost of borrowing from other local authorities usually mirrored Public Works Loan Board (PWLB) rates.
- The list of the Council's long term borrowings with shorter maturity dates in Table 4 related to the Housing Revenue Account (HRA) pool and was included in the HRA business plan
- Once the PWLB rate came down the Council would move from short to long term borrowing.
- There was currently a reduction in supply and an increase in demand in the local authority market. It was noted that some local authorities would not lend to others particularly where S114 notices had been issued. The Dedicated Schools Grant (DSG) deficits affecting many local authorities were contributing to the increase in demand.
- It was also important to acknowledge the impact of wider geopolitical factors on the market.

- Although not specifically referenced, the DSG formed a substantial part of the £111 million short term borrowings listed in Table 4.

The Committee agreed that it would be helpful to provide a breakdown of debt in diagrammatic/chart form. The Chair invited members to contact her with suggestions on information to be included. She would then collate responses and discuss with the Assistant CFO a resource appropriate way of presenting this in future reports.

In response to the discussion on this report and the previous agenda item, the CFO stated that as part of management reflection on the current position in relation to the DSG and SEND, consideration would be given to whether further letters to MPs and the Government were required, including the offer of support from the Audit and Governance Committee.

RESOLVED that the Audit and Governance Committee notes the reported activity of the Treasury Management function for April to September 2025.

Voting: Agreed with no dissent

48. Procurement and Contract Management - Delivery Plan Progress Report

The Head of Procurement and Contract Management (PCM) 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 progress made during the first year of delivery of the Council's Procurement and Contract Management Strategy 2024 - 2028. It was noted that 29 of the 57 commitments in the Strategy were now completed, 19 were in progress, and 9 not yet started (none of which were ranked as high priority). The report provided explanatory data for seven of nine measures by which delivery was to be evaluated and monitored and which the Committee had asked to see. The remaining two measures were under development. The report also gave an update on the Government's consultation in July 2025 on proposed further reforms to public procurement.

The Head of PCM provided the following information in response to questions:

- Examples of Justified Extensions may include cases where contract review dates had not been set early enough or where service teams had responded too late
- There were further areas of off contract buying taking place which the Council would look to address
- Although external frameworks were used, Council-developed frameworks often provided a better fit, particularly for the local market

- Key performance indicators (KPIs) for the measures of Social Value, Small Medium Enterprises (SMEs) and Local Spend were benchmarked with other councils.
- The procurement process was required by regulation to be digital. The Council recognised that some requirements were more onerous for smaller/local suppliers and tried to simplify where possible.
- Concessions depended on the value of turnover and the threshold was governed by regulation.

In response to a question about the outcome of the Council's transformation programme, the Committee was told that although this had informed the development of the procurement process, as part of a bigger piece of work on the procurement and commissioning function, the operating framework had now changed to reflect more recent Government regulations. Project work on developing procurement frameworks was being managed by engaging with service directors to draft corporate contracts where synergies existed. Savings raised through procurement activity were difficult to quantify and more likely to equate to time than money. The overall transformation programme had now closed. A number of service specific, mostly commissioning based, transformation programmes remained.

A concern was raised about the target of 45% for awarding local contracts. This was lower than the average of 47% and did not seem very ambitious. The Head of PCM advised that the target was not currently being met (although it was noted that Co-pilot statistics on targets differed) and that it would be a challenge in itself to reach 45%. The position was balanced against the social value target which had been fully met, however it was noted that widely established suppliers were more likely to contribute to this target than local companies. It was noted that the Social Value statement to Cabinet in November 2025 was intended to provide a better framework for engagement with local suppliers. Committee members acknowledged that there was a need to strike the right balance while ensuring value for money was at the core.

The Portfolio Holder confirmed that he met regularly with the Head of PCM and was satisfied with the responses provided. He considered the 45% target for local contracts was reasonable in the current financial climate with limited capacity to do more. The position may be reviewed in the future once the target was achieved.

The Committee was advised that the recommendation set out in the report may need amending to delegate authority to the Procurement and Contract Management Board to determine the targets for the nine measures. The Head of PCM explained that reviewing the measures as KPIs made them easier to understand. The Committee was assured that the Board was made up of a senior officer team including the statutory officers. Members would be able to challenge the mechanism for setting each target and track its progress in the update report to the committee every six months.

RESOLVED that:

- (i) The Audit & Governance Committee notes progress to date in delivering BCP's Procurement and Contract Management Strategy 2024 – 2028 and the update provided;**
- (ii) The Audit and Governance Committee agrees the approval mechanism to refine the (9) measures described in Section 5.5 of the Procurement and Contract Management Strategy 2024 – 2028.**
- (iii) The Audit and Governance Committee delegates authority to the Procurement and Contract Management Board to set the targets (for the 9 measures) and report back to the committee in six months**

Voting: Unanimous

49. 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 and its appendices provided a comprehensive update on the position of the Council's Corporate Risk Register for Quarter 2. Material changes in risk during this period were outlined in paragraph 11 of the report, with four main updates provided and further details of each risk given in Appendix 4. It was noted that a new Risk Management Policy was due to be presented to the Corporate Management Board by the end of 2025. The new Risk App was now in phase two of its development.

Officers responded to questions about the report. The Risk and Insurance Manager agreed to review the target risk scores shown as red and provide further explanation on why the risk was being tolerated/accepted or treated. The Chief Executive was asked for his thoughts about the risk register and confirmed that it reflected his views about the corporate risks for the Council and his discussions with councillors and colleagues since his appointment. He agreed that it was important to explain why risks were accepted and what was being done to mitigate them and to mind against treating the risk register as a panacea. He also referred to the importance of risk ownership and the links between operational and corporate risk.

In relation to the Dedicated Schools Grant (DSG) deficit, the Chief Financial Officer confirmed that Medium Term Financial Plan reports were now explicit in setting out the costs of borrowing, whether this be through the Council losing interest elsewhere or in the interest on the borrowing itself. Following a discussion on how the Committee could seek assurance that related expenditure was being tracked, the Chair agreed to liaise with the Chair of the Children's Services Overview and Scrutiny Committee on the arrangements for how the DSG, the high needs block and Corporate Risk CR02 were being monitored with a view to potentially adding an item onto

the Forward Plan. It was noted that the high needs block was a matter for the Council as a whole to address.

Other points raised in relation to specific risks included:

- CR27 – It was noted that cliff management/instability was a long standing item on the register with no budget to address. The Risk and Insurance Manager agreed to seek further information from the Risk Owner and team on any available measures to secure funding.
- CR28 – A concern was raised about the 2028 deadline and the date of the local plans still in use, the Risk and Insurance Manager agreed to discuss the timeframes for the new BCP Local Plan with the Director of Planning and Transport.
- The Risk and Insurance Manager agreed to check and confirm which corporate risk covered asylum hotel protests
- CR16 – A concern was raised about missing out on funding and not taking communities with us due to a lack of resources to secure and manage partnerships. The Chief Executive agreed to liaise with Risk Owner to provide further information on the progress of how this risk was being treated, including the capacity assessment due to be undertaken in December 2025.

RESOLVED that the Audit and Governance committee notes the update provided in the report relating to corporate risks

Voting: Agreed with no dissent

50. Health and Safety Update

The Health and Safety Manager 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.

The report detailed the progress made on the delivery of the Health and Safety governance arrangements for BCP Council. Implementation of the governance framework continued to be embedded and was working effectively. Health and Safety and Fire Safety Board and other meetings were held at the agreed frequency with generally good attendance. The Committee was advised of corporate work undertaken since the last committee meeting, including a further two inspections of maintained schools, with very high standards found. The report provided an update on a number of corporate systems and highlighted where some policies and procedures had been reviewed. The report also gave a summary of work-related accident notifications submitted to the Health and Safety Executive over the last 12 months.

The Health and Safety Manager responded to questions about the report. A point was raised about accident frequency rates and the collection of data, whether this could be provided from top level downwards (from fatalities and serious incidents to near misses) and how the data compared to other councils. It was noted that the majority of incidents were attributed to 'trips

and slips'. It was agreed that Cllr M Tarling, who raised the issue, liaise with the Health and Safety Manager on how the suggested pyramid approach to accident data could be incorporated into the next report.

The Health and Safety Manager was asked about the type of circumstances where a member of the public was taken to hospital from the scene of the accident and confirmed that this would apply to any area of Council land.

RESOLVED that:

- (a) the Audit and Governance Committee notes the continued progress in implementing the Health and Safety governance arrangements and operational updates;**
- (b) Health and Safety ongoing governance arrangements updates continue to be reported annually to the Audit and Governance Committee.**

Voting: Agreed with no dissent

51. Emergency planning and business continuity annual report

The Emergency Planning and Resilience Manager 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.

The annual monitoring report gave an overview of key activity in relation to the Council's statutory duties of emergency planning and business continuity over the period concerned. The report was intended to provide assurance to the Committee with regard to these statutory duties. The Emergency Planning and Resilience Manager drew attention to the Council's response to the recommendations arising from the Grenfell public inquiry, one of which emphasised 'the need for the staff of local authorities to treat resilience and preparedness for emergencies as an essential part of their responsibilities'. As a result of this, a standard clause in relation to emergency response was being added to all new BCP Council contracts being issued under Pay and Reward, to support the mobilisation and redeployment of staff. She also highlighted that the South West Regional Cyber Crime Unit (RCCU) been invited to deliver an exercise to test the Council's cyber response plan and related business continuity arrangements on 9 December 2025.

The Emergency Planning and Resilience Manager responded to questions about the report. She agreed to share the outcomes of the South West RCCU exercise with the Chair. She was also asked about the role of ward councillors in supporting their communities. She explained that a councillor protocol was being developed to assist members in emergency response. Training sessions had also be arranged to assist councillors in supporting community resilience pre and post emergency. This work would help to focus resources where most needed.

A committee member reported that where a fire and evacuation at the Gainsborough care home was referenced in paragraph 32 of the report, a fire appliance had attended the incident but there had not been a fire.

RESOLVED that the Audit and Governance Committee notes:

- (a) the emergency planning and business continuity activity that has taken place during the monitoring period;**
- (b) the improved resourcing position within the Emergency Planning Team which has enabled the team to refocus on the work programme in support of the organisation;**
- (c) the background information on the national context for resilience and how this is likely to direct local level activity.**

Voting: Agreed with no dissent

52. Internal Audit – Quarterly Audit Plan Update

The Audit Manager (Deputy Chief Internal Auditor) 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 detailed progress made on the delivery of the 2025/26 Audit Plan for the 2nd quarter (July to September 2025 inclusive). It provided an update on the status of audit assignments and audit recommendations and the recovery of single person discount errors. It was noted that progress was on track and would be materially delivered to support the Chief Internal Auditor's annual audit opinion.

The Audit Manager reported that the next quarterly report would update on the high priority recommendations of the two 'Partial' audit opinions. She referred to the adjustments made to the audit plan and explained that where high risk audits had been removed from the plan, other sources of assurance for this year had been identified. The Committee was reminded of its role in monitoring the implementation of audit recommendations. The information provided in Table 11 of the report was designed to assist members in considering whether further explanation was required. The Audit Manager confirmed that the internal audit team was fully resourced at the present time, The full time equivalent (FTE) figure had reduced due to the planned recruitment of two of the three apprentices to permanent positions. The Committee commended this successful approach to recruitment. An Audit Manager post had been appointed on a part time basis.

The Head of Audit and Management Assurance (HAMA) was asked whether his role in leading the FuturePlaces investigation was impacting on the rest of the service area. He advised that it had been manageable over a short period of time as contingency was built into the service. It was not sustainable in the longer term and was beginning to have an impact in some areas. Service managers were to be applauded for their capabilities in stepping up. It did also present opportunities for professional

development. The Committee commended staff for their work during this time.

The Chief Financial Officer was asked why the full implementation of one high priority recommendation from the Asset Management estate management audit was not due until 2030. He explained that the timescale reflected the scale of the task involved in transferring paper records, including many from the Christchurch preceding authority, to electronic records. He also referenced the resources allocated to progress this, bearing in mind it was not deemed a council priority in terms of the budget. He reiterated that the recommendation was about the reconciliation between records, not the identity or transfer of specific assets.

Committee members discussed whether there was a need to follow up on any of the outstanding recommendations listed in appendix 1 of the report. It was noted that four recommendations had an original target date of 2024. Members agreed that asking the HAMA to seek more detailed explanation from the relevant directors in these four cases for inclusion in the next report may provide the committee with a better understanding of the issues before considering any further action.

RESOLVED that the Audit and Governance Committee:

a) notes progress made and issues arising on the delivery of the 2025/26 Internal Audit Plan and

b) notes the explanations provided for non-implemented recommendations (Appendix 1) and requests further explanation and assurance from the Service/Corporate Director for recommendations with the original date in 2024.

Voting: Unanimous

53. Annual Report of Internal Audit Counter Fraud Work and Whistleblowing Referrals 2024/25

The Audit Manager (Deputy Chief Internal Auditor) 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. The report detailed the counter fraud work carried out by Internal Audit during 2024/25 to provide assurance on the Council's response to combating fraud and corruption.

The Audit Manager drew attention to some of the work undertaken, including an annual review/update of policies, monitoring completion of staff fraud awareness training (87% by August 2025), and the matching of payroll data to identify undeclared dual employment as part of prevention and detection work. All high risk audit reviews had been completed. All allegations of suspected fraud or financial irregularity had been investigated in a proportionate manner. Two formal whistleblowing referrals had been investigated and resolved during 2024/25. Further details were provided in an exempt appendix to the report. Corporate counter fraud work

had included assisting with Right to Buy application checks. It was noted that the CIPFA-based annual assessment of the Council's arrangements on managing the risk of fraud and corruption had scored 94%.

The BCP Anti-Fraud & Corruption Policy had been revised to incorporate the new corporate offence introduced by recent legislation, meaning that organisations may face prosecution if a fraud is committed by an employee, agent, or subsidiary with the intent to benefit the organisation, and the organisation has failed to implement reasonable fraud prevention. Training for senior management was being provided.

Officers provided the following information in response to questions on the report:

- It was confirmed that failure to notify the Council that a blue badge holder had passed away could be classed as potential fraud. Data matching was helping to identify cases at an earlier stage.
- In terms of how the increase in fraud cases had affected the capacity of team, it was explained that most cases related to council tax discount referrals which already had resources allocated and which had now transferred to the revenue compliance team.
- The Audit Manager agreed to provide further information in relation to 6% of the CIPFA assessment score not achieved and to consider whether a form of external verification was possible for future years
- Members were assured that councillor training completion rates were taken seriously, although it was noted that there were limits on enforcement. Councillor training was reported to the Standards Committee. It was acknowledged that there could be genuine reasons for not being able to complete training. Support would be provided as required to remove barriers to participation.
- There was a specific team in revenue and benefits which focussed on the collection of business rates. The team was proactive in this work and achieved good recovery rates compared to other councils.

RESOLVED that:

- a) the counter fraud work & investigations carried out by Internal Audit during 2024/25 be noted;**
- b) the whistleblowing referrals received during 2024/25 be noted.**

Voting: Agreed with no dissent

54. Forward Plan (refresh)

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

The report set out the refreshed list of reports to be considered by the Audit & Governance Committee for the 2025/26 municipal year. It was noted that the annual report of fire safety would be presented to the Committee in

January 2026. This had previously formed a joint report with health and safety, however these were now separate teams which followed different reporting timescales. The Forward Plan also included schedules for the FuturePlaces and Carters Quay items.

The Chair asked members to note that a further meeting on FuturePlaces may be required depending on the outcome of the Committee meeting on 6 November 2025. She also indicated that it may be possible to schedule Carters Quay on 27 November 2025, should other reports be delayed.

RESOLVED that the Audit & Governance Committee approves the Forward Plan for 2025/26 as set out at Appendix A.

Voting: Agreed with no dissent

The meeting ended at 9.37 pm

CHAIR

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