

AUDIT AND GOVERNANCE COMMITTEE MEETING MINUTES - 27 NOVEMBER 2025

Present: Councillor Williams (Chair);
Councillors Asare, Dennis, Keane, McGrother, Mitchell, Moore and Stevens
Apologies: Councillors McGoldrick

17. MINUTES OF THE PREVIOUS MEETING HELD ON 25 SEPTEMBER 2025

The Minutes of the meeting held on 25 September 2025 were confirmed as a correct record and signed by the Chair.

18. EXTERNAL AUDITOR UPDATE

The Committee received a covering report on behalf of the Council's External Auditor, KPMG, which had attached:

- The draft Auditor's Annual Report for Year Ended 31 March 2025
- The External Audit Progress Report for November 2025

The report explained that the Code of Audit Practice issued in 2024 by the National Audit Office required the Council's external auditor KPMG to issue their 'auditor's annual report' to those charged with governance by 30 November each year. This report reflected the work completed to date since the issue of the last auditor's annual report and included commentary on Value for Money.

As the audit of the 2024/25 Statement of Accounts had not yet been completed, the auditor's annual report had been issued in draft and KPMG would update and reissue their report as a final version at the conclusion of the audit.

KPMG's second report gave a more detailed progress report on the audit of the 2024/25 Statement of Accounts. The next backstop date by when an audit opinion on the 2024/25 Statement of Accounts should be given was 27 February 2026. The Council and KPMG were on track to meet this deadline.

Jonathan Brown from KPMG addressed the meeting, presented the reports and answered questions.

The Committee discussed the reports and the points made included the following:

- There was an error on page 5 of the draft annual report which referred to Schedule 7 recommendations which had not actually been made.
- There were errors on page 7 of the draft annual report on value for money in the direction of travel arrows, which did not accord with the other information in the table.

AUDIT AND GOVERNANCE COMMITTEE MEETING MINUTES - 27 NOVEMBER 2025

- In relation to the recommendation on page 18 of the draft annual report, it was suggested that this page should be redrafted to include a more nuanced narrative now that Brighter Futures for Children was part of rather than external to the Council.
- On page 20 of the progress report, it stated that "As Audit Committee members you confirm that you consider that the Narrative Report and financial statements taken as a whole are fair, balanced and understandable and provides the information necessary for regulators and other stakeholders to assess the Council's performance, model and strategy", but it was noted that the Committee had not yet considered this and taken a view.

Jonathan Brown said that appropriate amendments would be made to the draft annual report.

Resolved:

- (1) That KPMG's draft Auditor's Annual Report for Year Ended 31 March 2025 be noted;**
- (2) That the External Audit Progress Report for November 2025 be noted.**

(The meeting started at 6.30pm and closed at 7.01 pm)