

NOTICE OF MEETING

Meeting:	AUDIT COMMITTEE
Date and Time:	FRIDAY, 21 MARCH 2025, AT 10.00 AM
Place:	COUNCIL CHAMBER - APPLETREE COURT, BEAULIEU ROAD, LYNDHURST, SO43 7PA
Enquiries to:	E-mail: andy.rogers@nfdc.gov.uk Tel: 023 8028 5070

PUBLIC INFORMATION:

This agenda can be viewed online (<https://democracy.newforest.gov.uk>). It can also be made available on audio tape, in Braille and large print.

Members of the public are welcome to attend this meeting. The seating capacity of our Council Chamber public gallery is limited under fire regulations to 22.

Members of the public can watch this meeting live, or the subsequent recording, on the [Council's website](#). Live-streaming and recording of meetings is not a statutory requirement and whilst every endeavour will be made to broadcast our meetings, this cannot be guaranteed. Recordings remain available to view for a minimum of 12 months.

PUBLIC PARTICIPATION:

Members of the public may speak in accordance with the Council's [public participation scheme](#):

- (a) on items within the Audit Committee's terms of reference which are not on the public agenda; and/or
- (b) on individual items on the public agenda, when the Chairman calls that item. Speeches may not exceed three minutes.

Anyone wishing to attend the meeting, or speak in accordance with the Council's public participation scheme, should contact the name and number shown above no later than 12.00 noon on Tuesday, 18 March 2025.

Kate Ryan
Chief Executive

Appletree Court, Lyndhurst, Hampshire. SO43 7PA
www.newforest.gov.uk

AGENDA

Apologies

1. MINUTES

To confirm the minutes of the meeting held on 24 January 2025 as a correct record.

2. DECLARATIONS OF INTEREST

To note any declarations of interest made by members in connection with an agenda item. The nature of the interest must also be specified.

Members are asked to discuss any possible interests with Democratic Services prior to the meeting.

3. PUBLIC PARTICIPATION

To receive any public participation in accordance with the Council's public participation scheme.

4. FRAUD, ANTI BRIBERY, CORRUPTION AND WHISTLEBLOWING POLICIES REVIEW (Pages 5 - 34)

To receive an update on fraud, anti bribery, corruption and whistleblowing policies following a review.

5. EXTERNAL AUDITOR'S ANNUAL REPORT FOR YEAR ENDED 31 MARCH 2024 (Pages 35 - 74)

To receive the External Auditor's annual report for the year ended 31 March 2025.

6. EXTERNAL AUDIT PLAN 2024/25 (VERBAL REPORT)

To receive a verbal update on the External Audit Plan for 2024/25.

7. INTERNAL AUDIT PROGRESS REPORT 2024/25 (Pages 75 - 92)

To receive the Internal Audit progress report for 2024/25.

8. INTERNAL AUDIT CHARTER AND PLAN 2025/26 (Pages 93 - 130)

To receive the Internal Audit Charter and Plan for 2025/26.

9. FINANCIAL REGULATIONS REVIEW (Pages 131 - 170)

To receive an update following a review of Financial Regulations.

10. REGULATION OF INVESTIGATORY POWERS ACT 2000 – ANNUAL UPDATE (Pages 171 - 174)

To receive the annual update on the use of powers under the Regulation of Investigatory Powers Act 2000.

11. AUDIT COMMITTEE WORK PLAN (Pages 175 - 178)

To consider the Audit Committee's Work Plan.

12. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT

To:	Councillors	Councillors
	Alan Alvey (Chairman)	Caroline Rackham
	John Adams (Vice-Chairman)	Janet Richards
	Kate Crisell	Malcolm Wade
	Jacqui England	Richard Young
	Alan O'Sullivan	