

NOTICE OF MEETING

Meeting: AUDIT COMMITTEE

Date and Time: FRIDAY, 27 JUNE 2025 AT 10.00 AM

Place: COUNCIL CHAMBER - APPLETREE COURT, BEAULIEU ROAD, LYNDHURST, SO43 7PA

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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, 24 June 2025.

Kate Ryan
Chief Executive

Appletree Court, Lyndhurst, Hampshire. SO43 7PA
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AGENDA

Apologies

1. MINUTES

To confirm the minutes of the meeting held on 21 March and 12 May 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. TREASURY MANAGEMENT OUTTURN REPORT 2024/25 (Pages 5 - 30)

To receive the Treasury Management Outturn report for 2024/25.

5. EXTERNAL AUDIT PLAN 2024/25 (Pages 31 - 74)

To receive the External Audit Plan for 2024/25.

6. ANNUAL INTERNAL AUDIT CONCLUSION REPORT 2024/25 (Pages 75 - 98)

To consider the Annual Internal Audit Conclusion 2024/25 report.

7. PROGRESS UPDATE OF OUTSTANDING MANAGEMENT ACTIONS JUNE 2025 (Pages 99 - 118)

To consider the progress update on outstanding management actions.

8. CODE OF GOOD GOVERNANCE REVIEW - ANNUAL REPORT OF THE MONITORING OFFICER AND CHIEF FINANCE OFFICER IN RESPECT OF 2024/25 (Pages 119 - 134)

To consider the Code of Good Governance Review for 2024/25.

9. DRAFT ANNUAL GOVERNANCE STATEMENT 2024/25 (Pages 135 - 152)

To consider the draft Annual Governance Statement for 2024/25.

10. ANNUAL FRAUD REPORT 2024/25 (Pages 153 - 160)

To receive the annual fraud report for 2024/25.

11. ANNUAL REPORT OF BAD DEBTS AND WRITE-OFFS (Pages 161 - 170)

To receive the bad debt and write offs report for 2024/25.

- 12. DRAFT ANNUAL FINANCIAL REPORT 2024/25** (Pages 171 - 192)
To consider the draft Annual Financial Report for 2024/25.
- 13. PROCUREMENT CONTRACT STANDING ORDERS, BREACHES & WAIVERS 2024/25** (Pages 193 - 210)
To consider the breaches and waivers of the Procurement Contract Standing Orders, for 2024/25.
- 14. PRINCIPAL RISK REGISTER REVIEW** (Pages 211 - 246)
To consider the review of the Principal Risk Register.
- 15. ANTI-MONEY LAUNDERING POLICY REVIEW** (Pages 247 - 266)
To consider the updated Anti-Money Laundering Policy following review.
- 16. PAYMENT CARD INDUSTRY DATA SECURITY STANDARD (PCI DSS) UPDATE** (Pages 267 - 272)
To consider an update on the Payment Card Industry Data Security Standard (PCI DSS).
- 17. AUDIT COMMITTEE WORK PLAN** (Pages 273 - 274)
To consider the Audit Committee's Work Plan.
- 18. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT**

To:

Councillors

Alan Alvey (Chairman)
John Adams (Vice-Chairman)
Kate Crisell
Jacqui England
Alan O'Sullivan

Councillors

Caroline Rackham
Janet Richards
Malcolm Wade
Richard Young