

NOTICE OF MEETING

Meeting: AUDIT COMMITTEE

Date and Time: FRIDAY, 31 OCTOBER 2025, AT 10.00 AM

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

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Lee Ellis Tel: 023 8028 5719

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, 28 October 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 27 June 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. HOUSING BENEFIT REVIEW UPDATE (Pages 5 - 12)

To receive the Housing Benefit Review Update.

5. AUDIT PROGRESS REPORT - ERNST & YOUNG LLP (Pages 13 - 24)

To receive the Audit Progress Report.

6. TREASURY MANAGEMENT MID-YEAR REPORT 2025/26 (Pages 25 - 52)

To consider the Treasury Management Mid-Year Report 2025/26.

7. EXTERNAL QUALITY ASSESSMENT (Pages 53 - 72)

To receive the External Quality Assessment.

8. INTERNAL AUDIT PROGRESS REPORT 2025/26 (Pages 73 - 94)

To receive the Internal Audit Progress Report 2025/26.

9. INTERNAL AUDIT CHARTER 2025/26 (Pages 95 - 118)

To receive the Internal Audit Charter 2025/26.

10. INTERNAL AUDIT STRATEGY 2025/28 (Pages 119 - 130)

To consider the Internal Audit Strategy 2025/28.

11. RISK MANAGEMENT PROCESS (Pages 131 - 136)

To consider the Risk Management Process.

12. FUTURE MEETING DATES

To agree the following dates for meetings in 2026/27 (Friday at 10.00am):

2026

26 June
30 October

2027

29 January
19 March

13. AUDIT COMMITTEE WORK PLAN (Pages 137 - 138)

To consider the Audit Committee's Work Plan.

14. 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 | |