

**27 MARCH 2026**

**NEW FOREST DISTRICT COUNCIL**

**AUDIT COMMITTEE**

Minutes of a meeting of the Audit Committee held on Friday, 27 March 2026

\* Cllr Alan Alvey (Chairman)  
Cllr John Adams (Vice-Chairman)

**Councillors:**

Kate Crisell  
\* Jacqui England  
\* Alan O'Sullivan  
Caroline Rackham

**Councillors:**

\* Janet Richards  
\* Malcolm Wade  
\* Richard Young

\*Present

**Officers Attending:**

Alan Bethune, Antony Harvey, Jade Lakeland, Chris Noble, Amanda Wilson,  
Paul Whittles and Lee Ellis

**Apologies**

Apologies were received from Cllrs John Adams, Kate Crisell and Caroline Rackham.

**46 MINUTES**

**RESOLVED:**

That the minutes of the meeting held on 13 February 2026 be signed by the Chairman as a correct record.

**47 DECLARATIONS OF INTEREST**

Cllr Richard Young disclosed a non-pecuniary interest in item 7, for transparency purposes (Regulation of Investigatory Powers Act 2000 and Investigatory Powers Act 2016) due to being employed by the Civil Service.

**48 PUBLIC PARTICIPATION**

There was no public participation at the meeting.

**49 OPEN SPACES AND PLAYGROUND SAFETY CHECKS**

An overview was provided by the Assistant Director - Place Operations on the open spaces and playground safety checks report.

It was confirmed that outstanding actions would be completed by the end of April 2026 and that the internal audit update report submitted to the next meeting of the Audit Committee would confirm this. The Internal Auditor confirmed that completion of the highlighted actions would satisfy the residual observations. A follow up review

of the open spaces and playground safety checks would be undertaken in 2026/2027.

The Assistant Director – Place Operations confirmed that physical inspections of playgrounds and their equipment had continued to be carried out and that the recent Playground and Play Equipment Policy 2025 had resulted in a single inspection regime and policy across the Housing Service and the Open Spaces Team. The adoption of the Playground and Play Equipment Policy 2025 would lead to the completion of the final five recommendations. Play facilities and open spaces were only transferred to the District Council following confirmation that the playground and its equipment met the relevant standards.

A committee member asked what the process was if the public needed to report an issue with playground equipment. In response, it was stated that a report would usually come via the Customer Services Team, who would then forward the report to the appropriate team, for investigation. The Assistant Director – Place Operations would report back directly to the councillor regarding signage and reporting of any concerns.

**RESOLVED:**

That the Audit Committee noted the proposed approach to the management of NFDC Playgrounds by the Public Realm and Sustainability Service.

**50 INTERNAL AUDIT PROGRESS REPORT 2025-26 (FEBRUARY 26)**

The Internal Audit Manager provided an overview of the Internal Audit Progress Report 2025-26 (February 26).

The Chairman asked whether Internal Audit was confident that the overall internal audit progress would be completed by the required date. It was confirmed by the Principal Internal Auditor that they expected to complete the outstanding audits. Completion of the audit plan would be in time for the annual conclusion report.

**RESOLVED:**

That the Audit Committee:

1. Noted the Internal Audit Progress Report 2025-26 (February 2026); and
2. Approved the proposed changes to the audit plan.

**51 INTERNAL AUDIT CHARTER AND RISK BASED PLAN 2026-27**

The Deputy Head of the Southern Internal Partnership provided an overview of the Internal Audit Charter and Risk Based Plan 2026-27.

The Chairman requested the Internal Auditors to confirm whether they had sufficient resources to complete the actions, taking into consideration the recent local government reorganisation announcement. It was confirmed that a provision had been included in the plan regarding a local government reorganisation announcement, although the exact requirements would need to be established. The Internal Auditors stated that they were confident that they had the resources to deliver the plan. If there was a requirement for additional audit days, it would be discussed with the management team and a report brought to the Audit Committee, for approval.

A Committee member asked whether the risk-based plan could be reviewed and amended, if required. It was confirmed that the risk-based plan was always under review and the plan would be required to be responsive to changes and needs.

**RESOLVED:**

That the Audit Committee reviewed and approved the Internal Audit: Charter 2026-27 and Risk-Based Plan 2026-27.

**52 REGULATION OF INVESTIGATORY POWERS ACT 2000 AND INVESTIGATORY POWERS ACT 2016**

An overview was provided by the Service Manager – Legal and Information Governance on the Regulation of Investigatory Powers Act 2000 (RIPA) and Investigatory Powers Act 2016 (IPA). The report confirmed that the Council had not used any powers falling under RIPA or the IPA for the 2025/26 financial year.

It was confirmed that the surveillance powers available to the Council under the legislation were limited and subject to strict authorisation procedures. The use of the powers had to relate to the Council's core functions; its statutory functions and powers, as well as being used for the prevention and detection of crime and, in some instances, disorder. Direct surveillance would also be subject to a crime threshold. Although the Council had a number of criminal enforcement powers available, the powers under RIPA could not be used unless the criminal offence was subject to a term of imprisonment of at least six months. This limited the number of offences that RIPA could potentially be used for.

A verbal update was also provided that the Investigatory Powers Commissioner's Office (IPCO) had concluded their current inspection and confirmed all was in order. The next inspection from the IPCO was due in 2029.

**RESOLVED:**

That the Audit Committee:

1. Noted the use made by the Council of its powers under RIPA and the IPA;
2. Noted the update provided; and
3. Endorsed the Surveillance Policy.

**53 AUDIT COMMITTEE WORK PLAN**

The Chairman announced that he had attended a Local Government Association seminar on Local Government Reorganisation: The Role of The Audit Committee.

It was confirmed that Democratic Services would circulate the presentation to the Audit Committee. The Strategic Director – Corporate Resources (Section 151 Officer) agreed that the role of the Audit Committee in the local government reorganisation process should be discussed by the Audit Committee and a date for this would be arranged.

**RESOLVED:**

The Work Programme was approved.

CHAIRMAN

