

# NOTICE OF MEETING

<b>Meeting:</b>	<b>AUDIT COMMITTEE</b>
<b>Date and Time:</b>	<b>FRIDAY, 13 FEBRUARY 2026, AT 10.00 AM</b>
<b>Place:</b>	<b>COUNCIL CHAMBER - APPLETREE COURT, BEAULIEU ROAD, LYN DHURST, SO43 7PA</b>
<b>Enquiries to:</b>	<b>E-mail: <a href="mailto:democratic@nfdc.gov.uk">democratic@nfdc.gov.uk</a> Democratic Services</b>

## **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, 10 February 2026.

**Kate Ryan**  
Chief Executive

Appletree Court, Lyndhurst, Hampshire. SO43 7PA  
[www.newforest.gov.uk](http://www.newforest.gov.uk)

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# AGENDA

## Apologies

### 1. MINUTES

To confirm the minutes of the meeting held on 31 October 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. AUDIT RESULTS REPORT YEAR ENDED 31 MARCH 2025 (Pages 5 - 50)

To receive the Audit Results Report for the year ended 31 March 2025.

### 5. FINAL ANNUAL FINANCIAL REPORT 2024/25 INCLUDING FINAL ANNUAL GOVERNANCE STATEMENT (Pages 51 - 192)

To agree the final Annual Financial Report 2024/25 including the Final Annual Governance Statement.

### 6. AUDITORS ANNUAL REPORT YEAR ENDED 31 MARCH 2025 (Pages 193 - 226)

To receive the Auditors Annual report for the year ended 31 March 2025.

### 7. INTERNAL AUDIT PROGRESS REPORT 2025-26 (DECEMBER 25) (Pages 227 - 248)

To agree the Internal Audit Progress Report 2025 – 26.

### 8. EXTERNAL QUALITY ASSESSMENT - FINAL REPORT (Pages 249 - 282)

To receive the External Quality Assessment Final Report.

### 9. TREASURY MANAGEMENT STRATEGY 2026-27 (Pages 283 - 318)

To agree the Treasury Management Strategy 2026-27.

### 10. INVESTMENT STRATEGY 2026/27 (Pages 319 - 330)

To agree the Investment Strategy 2026/27.

### 11. PRINCIPAL RISK REGISTER (Pages 331 - 358)

To review the Principal Risk Register.

**12. AUDIT COMMITTEE WORK PLAN** (Pages 359 - 360)

To consider the Audit Committee's Work Plan.

**13. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT**

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