

**Minutes of the Meeting of the AUDIT AND SCRUTINY COMMITTEE held at the
Council Chamber, Epsom Town Hall on 30 September 2025**

PRESENT -

Councillor Steven McCormick (Chair); Councillor Phil Neale (Vice-Chair); Councillors Steve Bridger, Tony Froud, Alison Kelly, and Chris Watson

In Attendance: Cllr James Lawrence, Iona Bond (Deputy Head – Southern Internal Audit Partnership) (in attendance remotely), and Punita Talwar (Audit Manager – Southern Internal Audit Partnership) (in attendance remotely)

Absent: Councillor Chris Ames and Councillor Jan Mason

Officers present: Jackie King (Chief Executive), Cagdas Canbolat (Director of Corporate Services (S151)), Alex Awoyomi (Principal Solicitor), Andrew McGuire (Head of IT), Sue Emmons (Chief Accountant), Will Mace (Corporate Governance & Strategy Manager) and Phoebe Batchelor (Democratic Services Officer)

14 QUESTIONS AND STATEMENTS FROM THE PUBLIC

No questions or statements were received from Members of the Public.

15 DECLARATIONS OF INTEREST

No declarations of any Disclosable Pecuniary Interests or other registrable or non-registrable interests were declared by Members with respect to any item to be considered at the meeting.

16 MINUTES OF THE PREVIOUS MEETING

The Committee confirmed as a true record the Minutes of the Meeting of the Committee held on **17 July 2025** and authorised the Chair to sign them.

17 WORK PROGRAMME - SEPTEMBER 2025

The Committee received a report presenting its annual Work Programme.

The following matters were considered:

- a) **Proposed Changes.** The Chair highlighted that the footnotes in the report highlight any changes to the work programme and provide explanation as to why the changes have occurred.

- b) **Code of Corporate Governance.** A Member of the Committee asked when the Code of Corporate Governance will be received by the Committee, since it has been removed from the work programme for the November 2025 Committee Meeting. The Chair directed Members attention to footnote 10, where it sets out that the Code of Corporate Governance Annual Review report will be received by Committee at their February meeting and explains that it has been moved due to resource constraints on the Corporate Governance Team, who are currently working on the Community Governance Review.

Following consideration, the Committee unanimously resolved to:

- (1) **Note and agree the ongoing Work Programme as presented in Section 2.**

18 AP24/5/3 PERFORMANCE REPORT

The Committee received a report providing an update on the progress of the ICT Strategy following the request from members at the July meeting.

The following matters were considered:

- a) **Desktops.** A Member of the Committee asked what proportion of the Council are using desktops and if there is any risk associated with desktops which are not reported in the update. The Head of ICT responded to explain that the Council has very few desktops, and that there is currently a programme of work to provide small form factor desktops for specialist use such as the print room, with these units being joined to the Council's Microsoft 365 tenant and managed and deployed with Windows 11.
- b) **Local Government Reorganisation.** A Member of the Committee asked what actions are being taken to ensure EEBC's IT changes are aligned with other local authorities in preparation for Local Government Reorganisation in Surrey. The Head of ICT explained that every month the Surrey Chief Officers group meets to discuss LGR and potential ways of working in the future. This provides the opportunity to securely share information that is not feeding into the official request for information programme. There is a dedicated resource for this programme at EEBC. The Head of ICT explained that it is too early to understand what the new unitary authority will look like from an ICT point of view and that most local authorities in Surrey are taking a keep the lights on approach to the ongoing support and development of the current IT systems.
- c) **Revised Timeline.** The Chair raised that the report shows that only 60% of this year's objectives have been delivered due to delays and reprioritisation. The Chair asked what specific actions are in place to accelerate progress and what is the revised timeline to deliver the

remaining objectives. The Head of ICT explained that there has been significant work undertaken to remove out of support servers and hardware in the last six months. The Head of ICT stated that it is likely that the percentage of completion will sit at 70% for the next Committee update and that the IT Health Check remediations are well developed and the telephony piece, which represents a significant part of the planned objectives for this year, has been assigned a specific member of the ICT team to prioritise and progress.

- d) **Citrix.** A Member of the Committee asked why the Council has not moved away from the citrix environment. The Head of ICT explained that at this moment in time the intention is to stay with citrix. He shared that conversations with the other districts and boroughs have shown that most are still using citrix environments, so to move away to an alternative platform would be overly complex at this time. He highlighted that the ICT team are looking at alternatives as the Council may have need to change. He stated that there may be a change in model of use of the citrix environment, potentially moving to an always on VPN and delivering applications via citrix rather than a full desktop.
- e) **Legacy Networks.** A Member of the Committee asked what the risks are, and service continuity plans associated with decommissioning legacy networks and upgrading fibre and connectivity in the key locations. The Head of ICT explained that with any upgrade to connectivity work, it happens in conjunction with the provider to ensure works are done during times of least network traffic, which can vary from site to site. He explained that there are back up plans in place and key staff available during any swaps or changeovers, specifically in relation to our estate. The Town Hall was upgraded in 2024 with a backup secondary circuit from an alternative provider set up to run critical services in an emergency. The Depot was also upgraded in 2024; network switches and Wi-Fi access points were upgraded at the same time. The Playhouse was upgraded this year, with legacy hardware upgraded and new high-capacity Wi-Fi access points. The capacity is there to upgrade Bourne Hall at some stage if needed, meaning the Council is covered in terms of resilience, with back up plans in place. The Member followed up by asked if it is written into contracts with IT service providers regarding the salvage value of copper. The Head of ICT stated that he had not seen it in any contracts before.
- f) **Delivering IT Strategy.** The Vice Chair asked what the top three risks are currently affecting the delivery of the ICT Strategy, how they're being managed, and if they have been escalated through to the corporate risk register. The Head of ICT explained that the mitigation for the departure of experienced ICT personnel, risk delays and loss of critical knowledge, includes succession planning, documentation with key systems and active recruitment to maintain service delivery and delivery capacity. Staffing has been identified as a risk for both ICT and the wider organisation for the LGR work that is going on. A second risk would be the ongoing financial and staffing constraints that are affecting the pace and scope of ICT

delivery. This is being managed by embedding ICT improvements into business as usual, prioritising high impact projects, and understanding the overall direction of travel dictated by LGR, including the likely type of staff into the new organisation. The third top risk is the Local Government Reorganisation creating strategic ambiguity for the scope, timing and impact of any changes remain unclear. At this stage, we can only make informed assumptions as to what LGR will involve for ICT, whether that is structural changes, shared services, or shifts in governance. To mitigate the risk of duplication or redundancy, the ICT strategy has adopted a hybrid infrastructure model that supports both current operations and potential future integration with neighbouring authorities. He confirmed that at the moment EEBC will continue to align investments to broader regional priorities and maintain a focus on scalable future proof solutions.

Following consideration, the Committee unanimously resolved to:

(1) Note the progress that has been made on the ICT Strategy

19 PERFORMANCE AND RISK REPORT - SEPTEMBER 2025

The appendix to the report provided an overview of the council's performance with respect to its ongoing annual plan actions from 2024-25, key performance indicators, corporate risks, committee risks, and annual governance statement actions.

The following matters were considered:

- a) **Update to report.** The Corporate Governance & Strategy Manager informed the Committee that there is an action at the beginning of appendix 1 regarding the implementation of the homelessness and rough sleeper strategy, which has now been completed since the report was published.
- b) **Car Park Revenue.** A Member of the Committee asked if the contract change regarding app used for car parking payments, still make the use of an app provider the best solution financially for the Council. The Member also asked if different providers have been investigated so we are aligned with other Surrey districts and boroughs. The Corporate Governance & Strategy Manager confirmed that Ringo is still the best solution for both the Council and for users of the Council's car parks. He explained that despite the contract change, there will be absolutely no change for the users of the app and car parks. He informed the Committee that the Council continues to offer a full range of options across the town centre car parks, of paying cash, card, or Ringo, and there are associated costs with each payment method, from the maintenance of machines, cash collection costs, to credit or debit card transaction fees for Ringo. He raised that the Council does pay a small percentage transaction fee for Ringo, but there are no other associated costs, so it is still the best option.

- c) **Debit Card Fees.** A Member of the Committee raised that they did not believe there should be transaction fees for debit cards. The Chief Accountant explained that the person using the credit or debit card doesn't get charged, but the person taking the payment does get charged. The Council are charged firstly by the company processing the debit card payment and then there is also a charge to the acquiring bank, who is getting the money off the person who used their card. Any mention of fees for using debit cards, it is the Council and not the Ringo user who is paying.

Following consideration, the Committee unanimously resolved to:

- (1) **Note and comment on the performance and risk information located at Appendix 1.**

20 REVENUE BUDGET MONITORING - QUARTER 1

The Committee received a report presenting the forecast revenue outturn position for the current financial year 2025/26, as at Quarter 1 (30 June).

The following matters were considered:

- a) **Budget overspend.** A Member of the Committee asked if the report was forecasting year end to be a £485k overspend or whether that is the current position and the overspend will be even more. The Member also asked for clarification as to how the overspend will be dealt with other than just using reserves. The Director of Corporate Services (S151) confirmed that when the finance team do the budget forecast, it is for the year end position. He explained that this will be reviewed in the Q2 report scheduled to come to Committee in November. He recognised that there is a structural challenge in the Council's housing budget with regard to the demand for temporary accommodation and the impact on the Council's finances. He acknowledged that this is a wider issue, being felt and dealt with across the country. He informed the Committee that whilst the Council is fortunate to have healthy reserves, the aim is to not dip into reserves as that would not be sustainable. He continued to explain that this structural issue has been addressed in the Medium-Term Financial Strategy, and it is understood that if it is not adequately addressed it will continue into the next financial year.
- b) **Housing and homelessness budget.** A Member of the Committee asked if there was an increase compared to last year's budget for homelessness. The Director of Corporate Services (S151) explained that the homelessness budget is based on a temporary accommodation (TA) demand of 70, meaning as soon as we are over that number, the Council does not have the budget and is overspending. He explained to the Committee that there needs to be a budget set that ensures that services aren't subject to failure every year and also recognises that services are doing their utmost to be able to manage to structural issue. The Member

asked why the TA figure is set at 70 when it has been seen for years that the actual TA figure is much higher and therefore the budget should be set higher. The Director of Corporate Services (S151) informed the Committee that for 2026/27 the budget will be higher and that is what has been reported on.

- Councillor Bridger proposed a motion to add an additional recommendation to;

‘Agree to write to the Chair of Strategy and Resources and express concerns regarding the historically low Housing and Homelessness budget and Temporary Accommodation figure and seek assurance that it will be addressed and corrected in the upcoming budget.’

Councillor Neale seconded the motion.

The Committee unanimously agreed the motion and addition of a fourth recommendation to the report.

- c) **S&R and C&W.** A Member of the Committee asked for clarification as to whether Strategy and Resources are the right committee to write to when Community and Wellbeing Committee deal with homelessness. The Chief Accountant explained that Community and Wellbeing Committee can only work within their set budget, and if the issue and concern Audit and Scrutiny Committee Members have is with the budget being set too low, then Strategy and Resources are the correct Committee to raise those concerns with.
- d) **Temporary Accommodation forecast.** A Member of the Committee asked what the projected number was for people in temporary accommodation by the end of the financial year. The Director of Corporate Services (S151) explained that finance will closely work with the relevant service area and the housing delivery group to forecast the figures. He explained that as of the 30 June 2025 Q1, the forecast was 116 TA. He informed the Committee that the figure will change and likely go up by the end of Q2. The Member asked if it was possible to predict where numbers will be in the future. The Director of Corporate Services (S151) informed the Committee that there is an element within the Council's control but there is a bigger element that is out of the Council's control, particularly in regard to demand and supply of TA and the inflation rate. The Member asked for a projected figure for TA at the end of Q2, 3, and 4. The Director of Corporate Services (S151) explained that the housing and homelessness adverse variance on page 83, is in regard to a higher TA number than 70 and agreed to come back to the Member to with further detail.
- Councillor Froud proposed a motion to add an additional recommendation to;

‘Agree to write to the Chair of Community and Wellbeing Committee expressing concern over the Temporary Accommodation figure of 70 and requested forecast Temporary Accommodation numbers for Q2, 3, and 4.’

The motion was withdrawn.

- e) **Government funding.** A Member of the Committee asked if the Council receives central government funding on homelessness, which is set at one level and sometimes raised later on, which can make the financial predictions more unpredictable. The Chief Accountant confirmed that the Council does receive some grant funding called the Homelessness Prevention Grant. She explained that the government have set parameters around that grant and only a specific amount can be spent on nightly paid accommodation costs and the rest should be spent on activities to try and address the cause of homelessness and a prevent it. She continued to inform the Committee that there was a significant increase on that grant for 2025/26 compared to previous years, but a lot of that has gone into funding temporary staff that had been taken on to try and address some of the issues and making them permanent so that the Council have got those staff long term to continue the good work that they’re doing. She explained that the budget was set a lot earlier and based on information from October and November last year. She informed the Committee that there is also the Homelessness Strategy that C&W Committee have been implementing to assist with bringing the number of people in nightly paid accommodation down.
- f) **Factors causing increase.** A Member of the Committee asked what factors are causing the increase in homelessness in the borough. The Chair informed the Member that the question can be taken away to get a response from the relevant officer.
- g) **S&R reports.** The Chair asked for clarification as to whether the Revenue Budget Monitoring quarterly reports are sent to Strategy and Resources Committee. The Director of Corporate Services (S151) confirmed that is correct. He explained that the setting of budgets, various updates, and the outturn (Q4) reports go to S&R Committee. The Chair raised that there may be a benefit sharing these reports with S&R Committee. The Director of Corporate Services (S151) explained that the Terms of Reference of S&R Committee don’t include that so this would need to be addressed.
- h) **Revenue reserves.** The Vice Chair asked for clarification as to whether the £8.4m of the revenue reserves balance, mentioned in paragraph 8.2, will be looked at by the finance team. The Director of Corporate Services (S151) confirmed that they would be reviewed. He explained that if there are reserves which are over prudent and can be released, then this will be raised with Councillors as part of the review process.

Following consideration, the Committee unanimously resolved to:

- (1) **Receive the revenue budget monitoring report, which sets-out a projected deficit of £485,000 for 2025/26;**
- (2) **Agree that regular reports continue to be prepared for Community & Wellbeing Committee to update members on progress against the Homelessness Strategy and Action Plan;**
- (3) **Agree that the updated Quarter 2 position will be reported back to Audit and Scrutiny Committee in November.**
- (4) **Agree to write to the Chair of Strategy and Resources Committee to express concerns regarding the historically low Housing and Homelessness budget and Temporary Accommodation figure and seek assurance that it will be addressed and corrected in the upcoming budget.**

21 CAPITAL BUDGET MONITORING QUARTER 1

The Committee received a report presenting the capital monitoring position at Quarter 1 for the current financial year 2025/26.

The following matters were considered:

- a) **CIL funds.** A Member of the Committee asked if the Council hold all the CIL funds that have been promised and invoiced. The Chief Accountant explained that the table in 7.2 sets out the current CIL funds that are held by the Council, and it shows invoices outstanding as of June the 30th 2025. She informed the Committee that the reason some invoices are outstanding is because developers are allowed to pay over two or three instalments. This is normally the case with big developments because the amount of CIL due is a significant sum. The Chief Accountant explained that the Council has a good recovery rate for CIL, mainly due to there being lots of legislation governing it, so there is not a lot of outstanding debt over 12 months old. The Member asked if there have been any developers who have defaulted on their CIL payments. The Chief Accountant agreed to check with the Developer Contributions Officer and let the Member know following the meeting.

Following consideration, the Committee unanimously resolved to:

- (1) **Receive the capital monitoring position at quarter 1, as set out in the report:**
- (2) **Note the progress of capital projects as set out in Appendix 1.**

22 MANAGEMENT RESPONSE TO EXTERNAL AUDITORS' REPORT

The Committee received a report presenting the management responses to the External Auditor's recommendations as requested at the March 2025 A&S committee.

The following matters were considered:

Councillor Lawrence gave a verbal statement to the Committee.

- a) **Publishing Urgent Decisions.** The Chief Executive acknowledged that there had been confusion on occasion regarding the publishing of urgent decisions and that often the delay had been caused by human error, where the initiating officer believed the authorising officer would publish the decision and vice versa. The Strategic Leadership team have taken notice of that issue and clarified the urgent decision process so it is clear what process should be followed and to ensure that the same mistakes aren't made in the future. She also highlighted that there is a difference between an urgent decision and an urgent matter, which may take the form of a late paper being added to an agenda following publication.
- b) **Report changes.** The Chair asked what changes have been made to the report in comparison to the one presented to the Committee in July. The Director of Corporate Services (S151) explained that both reports reaffirm SLT's commitment to transparency. He highlighted that there is an explanation in the report regarding the use of exempt items and ensuring items are only made exempt where legally necessary and all other reports are discussed and received in public. He informed the Committee that both reports reference the LGA peer review and the external audit findings and make clear that any issues raised will be revisited in the next audit cycle. The September report includes additional reflections and actions following further internal consideration and recognises the discussions that happened at the Audit and Scrutiny Committee in July. The September report highlights that restricted reports and agenda items are placed at the end of the agenda, to minimise disruption to public attendees and viewers and to ensure that all of the agenda that can be discussed in public is held in the public session. The September report has added a comment about regular catch ups with external auditors throughout the year, which have been scheduled to ensure timely communication on key matters. The September report also acknowledges the rationale for exempt items and recognises that sometimes it isn't always clear as to why an item is exempt, so it is the intention and plan going forwards to ensure that it is always made clear why an item is exempt, both to Councillors and Members of the Public. The September report also welcomes external audit to commence a review of historic exempt reports for assurance and refers to training session for councillors and staff on the decision-making process. The September report also acknowledges that the issue under review should have been flagged earlier to auditors and confirms that regular meetings have now been scheduled to prevent reoccurrence. The Chair thanked officers and raised

that this report is the response of a valid check and challenge from the committee.

- c) **Restricted reports.** A Member of the Committee asked what steps are being taken to ensure that all reports considered restricted are properly justified, and that the rationale for such decisions is communicated in public documents. The Chief Executive responded to say officers have improved in this area and will continue to look at every report to ascertain what, if anything, meets the criteria for needing to be held in a restricted session. She explained that officers have experimented with putting part of reports in the public section and part in the exempt section. She confirmed that this has worked well, and officers will carry on trying to do that so that a whole report is not restricted unnecessarily. She informed the Committee that the legal reason as to why a report is restricted will always be listed, but going forwards there will also be a section to say in layman's terms why a report or part of a report has been restricted, which will be much clearer for Members and members of the public who may be looking at reports. She reiterated that the external auditors will be completing a review of restricted reports over the last 12 months to provide extra reassurance to officers and councillors that they are being used correctly. She confirmed that if anything comes out of the review, the recommendations will be taken on board.
- d) **Open dialogue.** The Vice Chair asked how the regularly scheduled catch ups with the external auditors throughout the year will be structured to promote open dialogue and ensure that key matters are raised and addressed appropriately. The Director of Corporate Services (S151) explained that the regular catch ups with the auditors will inform the conversations and discussions as part of their review, and anything picked up in their review will be reported to the Audit and Scrutiny Committee. The Chief Executive raised that catch ups with the external auditors have been scheduled with statutory officers, not just the Section 151 Officer, to ensure key matters are raised and addressed appropriately. She also highlighted that there will be a joint part of the session with external auditors and then a private part of the session which will be between the Chief Executive and the External Auditor and will promote open dialogue and allow a space where anything relevant for the auditors to know can be raised.
- e) **LGA Peer review.** The Vice Chair asked what specific actions are being taken to address the concerns Raised by the LGA peer review regarding the culture, secrecy and the lack of transparency. The Chief Executive informed the Committee that they had contacted the peer team to find out exactly what the comments were. She explained she had received an email earlier that evening from the lead peer who stated that they didn't recall making the comment about there being a culture of secrecy at EEBC and they also did not remember hearing it in any of the sessions. The lead peer clarified that they were more concerned with transparency from the aspect of clarity rather than hiding things, meaning being transparent in a way that everybody understands the processes around

decision making. The Chief Executive explained that somewhere along the line the meaning of the comment has been lost. The Vice Chair asked if the LGA peer review was minuted and how the comment has not been able to be tracked down. The Chief Executive explained that the lead peer has gone back to their notes and stated that she did recall a conversation with three members about how they weren't clear on how members and officers had come to some decisions around one of the Council's larger projects. She agreed to follow up with this further and provide a response to Members in writing.

- f) **Monitor effectiveness.** The Vice Chair asked how the council plans to monitor and evaluate the effectiveness of new measures aimed at improving transparency and open decision making. The Chief Executive explained that the new measures that have been introduced are the steps taken to improve the process of taking exempt reports to Committee, in terms of providing reasoning and explanation and only restricted part of reports where necessary. She explained that the monitoring of that will speak for itself because everyone will be able to see the difference in the papers being put forwards. She highlighted that there is also the new measure around meetings with the external auditors and statutory officers, where before this channel for open dialogue and communication was not there. She informed the Committee that the annual governance areas improvement is being implemented and tracked through the new performance hub and the corporate performance and risk reports, which will then be presented to A&S Committee and monitored by Members. The External Auditors have been complementary that the Council has taken positive steps.
- g) **Importance of Transparency.** A Member of the Committee asked how the council will ensure that all members and staff are adequately trained and informed about the importance of transparency and the procedures for making decisions public. The Chief Executive explained that as a result of the work done with the Corporate Peer Challenge Team, officers put together a flow chart on how decision-making works within the Council, this was then followed up with training for staff to help them understand the process around how a report gets from inception through to decision making. The Chief Executive explained that officers will continue to learn and create new controls and provide new training where necessary.
- h) **Indicators and Metrics.** A Member of the Committee asked what indicators or metrics will be used to assess the success of the initiatives aimed at enhancing transparency and openness in the Council's operations. The Chief Executive referred the member to the previous answers about monitoring and managing measures aimed at improving transparency and open decision making. She explained that it is not possible to put metrics in for meetings or restricted paper measures.
- i) **Feedback and Concerns.** A Member of the Committee asked how the Council will ensure that the feedback and concerns raised by the A&S

committee are effectively addressed and incorporated in future decision-making processes. The Chief Executive responded to explain that the extra measures to be taken are outlined in the report and invited Members to raise anything else they were expecting to see in the report to officers who will be happy to take it on board.

- j) **Thanks.** The Chair expressed thanks to officers for attending the meeting at the request of the committee and stated that it has been a valuable learning curve for members and this exercise has enabled certain improvements in regard to transparency that are welcomed.

Following consideration, the Committee unanimously resolved to:

- (1) **Receive the report.**

23 INTERNAL AUDIT EXTERNAL QUALITY ASSESSMENT

The Committee received a paper providing an overview of the alternative options considered in commissioning an external assessor to undertake the pending independent assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector.

The following matters were considered:

- a) **Audit Manager.** The Internal Auditor explained that there has been a change in audit manager for the Council and introduced the new audit manager. The Chair expressed their thanks to Jo Barrett for all their work as of audit manager for the Council.
- b) **Artificial Intelligence (AI).** A Member of the Committee asked what the internal auditors' initial thought about opportunities to use AI, as mentioned in appendix one, and if it would save time and potentially reduce the costs of doing audits or allow for greater insights and depths for exploration. The Internal Auditor explained that AI is still in its infancy when it comes to audits and it must be approached with caution, as there are big issues and risks around the sharing and exposing of data. She explained that once there is confidence in it, it can be developed and embedded into processes correctly and should bring efficiency and greater depth within audits.
- c) **Best practice.** The Chair asked if there are any best practice guidelines on AI from the audit sector which could be shared with Members. The Internal Auditor agreed to look into AI best practice and provide a response to Members following the meeting.

Following consideration, the Committee unanimously resolved to:

- (1) **Note the arrangements for the pending external assessment of the Southern Internal Audit Partnership against the Global Internal Audit Standards in the UK Public Sector.**

24 REVISED INTERNAL AUDIT CHARTER 2025-2026

The Committee received a report providing the Internal Audit Charter 2025/26 (Revised).

The following matters were considered:

- a) **Standard document.** The Vice Chair asked if the Charter is a standard generic document. The Internal Auditor explained that it is a generically produced document for all partners. It is based on the requirements as set out within the global internal audit standards. It has been tailored where required for specific references and terminology, such as the Audit and Scrutiny Committee and Strategic Leadership Team.

Following consideration, the Committee unanimously resolved to:

- (1) Approve the Internal Audit Charter 2025/26 (Revised) as set out in Appendix 1.**

25 INTERNAL AUDIT STRATEGY

The Committee received a report providing the Internal Audit Strategy 2025–2028.

The following matters were considered:

- a) **Questionnaire responses.** A Member of the Committee raised that the number of respondents in Appendix B seems low and asked if there was any reason for that. The Internal Auditor responded to explain that the questionnaire was sent out, and then a reminder was sent, and these were the only responses received. The Internal Auditor raised that the response could have been low due to cybersecurity and people's hesitancy to open attachments to emails or documents and also pressures and demands on people's time.
- The Chair proposed the recommendation is corrected to say 2028 instead of 2208.

Councillor Bridger seconded the motion.

The Committee unanimously agreed the motion and the recommendation was amended.

Following consideration, the Committee unanimously resolved to:

- (1) Note the Internal Audit Strategy 2025-2028.**

26 INTERNAL AUDIT: AUDIT PLAN 2025-2026 (Q3/Q4)

The Committee received a report providing the Internal Audit Plan for 2025-26 (Q3/4).

The following matters were considered:

- a) **Cybersecurity Audit.** A Member of the Committee raised that there are two follow up items highlighted for Q4, on Information Governance and IT Cyber Security (training and awareness), on pages 178 and 179 respectively, that relate to 2023. The Member raised that for both they received a limited assurance opinion and asked why they are scheduled for Q4. The Internal Auditor explained that these are follow up audits and full audits of these areas were completed in 2022/23 and 2023/24, which resulted in limited assurance opinions. She explained that as with all audits, there will have been a series of management actions that would have individually had a timescale for implementing, which need to be followed up on and reviewed to ensure internal audit are satisfied that all management actions have been implemented, validated, and functioning as intended. The Head of ICT confirmed that the proposed timing of the follow up audit gives the appropriate time to ensure that all management actions have been covered off sufficiently.

Following consideration, the Committee unanimously resolved to:

- (1) To provide input to and approve the Internal Audit Plan 2025-26 (Q3/4) as set out in Appendix 1.**

27 ICT AUDIT ACTIONS PROGRESS REPORT

The Committee received a report on the Progress of the ICT Audit Actions.

The following matters were considered:

- a) **Cybersecurity training.** A Member of the Committee asked why the target for cybersecurity training completion wasn't 100%, as the targets currently sit at 90% for internal staff and 80% for Councillors. The Head of ICT informed the Committee that a new platform, Boxphish, is being used to deliver the cybersecurity training. This new platform enables both ICT and HR teams to monitor training completion levels across the organisation and automatically issues reminders to the staff who have not completed the training within the designated time frame and in case of persistent non participation ICT will work with HR to determine appropriate sanctions. Based on HR's guidance and organisational policy, the original target of 90% completion was set to ensure broad coverage, whilst acknowledging that some staff may be on long term leave or otherwise unable to complete the training within the given time frame. The campaign that ICT have now launched for the staff is directed at all staff who use a computer or an electronic device that could be vulnerable to cyber threats, taking, ICT remain confident that the box fish system can achieve a 99% completion rate. The Head of ICT raised that limited engagement was

received from Members in the past in regard to cybersecurity training and that informed the target of 80% completion. He explained that ICT remain confident that Boxphish will deliver a more engaging experience and the training is shorter, more relevant, and tailored to the needs of both staff and Members. There is ongoing work between ICT, Comms, and Democratic Services to deploy the training to Councillors and the first wave of training should be received by Members in the coming weeks.

- b) **Uptake of Training.** A Member of the Committee raised that when the previous training email was received by Councillors, it was deleted by some who believed it could be spam or phishing.

Following consideration, the Committee unanimously resolved to:

- (1) **Note the most recent progress that has been made on the remaining ICT audit actions as set out in Appendix 1.**

28 INTERNAL AUDIT: PROGRESS REPORT

As required by the Global Internal Audit Standards in UK Public Sector this report presents the Internal Audit Progress Report (August) 2025-26. The Committee received a report providing an overview of internal audit activity and assurance work completed in accordance with the approved audit plan and provides an overview of key updates relevant to the discharge of the committee's role in relation to internal audit.

The following matters were considered:

Councillor Lawrence made a verbal statement to the Committee.

- a) **Staff Turnover.** The Internal Auditor explained that due to a higher level of staff turnover, there may be a slight delay with the delivering of some audit reviews, during the onboarding process for new staff. The Internal Auditor reassured Members that they remained confident that the audit plan will be sufficiently delivered by the end of the year, in time for the annual conclusion to be presented to the Committee.
- b) **Food Safety Standards.** A Member of the Committee asked what happens if the Council does not complete the outstanding food safety inspections. The Member expressed concern about the impact on residents and the Council and feelings of security over the restaurants and establishments where they are purchasing food in the borough. The Corporate Governance and Strategy Manager explained that the consequences of failure to adhere to the Food Law Code of Practice could be ministerial direction, however, there is an escalation procedure established prior to this in which the Food Standards Agency engage with the authority in question at a lower level with a view to assist in the resolution of resourcing or operational difficulty causing the loss of alignment with the code.

- c) **Playground Maintenance.** The Chair asked for the management actions on playground maintenance to be shared with the Committee as soon as possible. The Internal Auditor explained that the list of management actions are not reported in detail unless they are high priority actions that become overdue, and then they will be included in appendix 1. The Internal Auditor explained that they are broadly satisfied that appropriate management actions have been identified to be implemented, which will manage any risks identified through their reviews. Management actions are then followed up through the action tracking within section 11. The Chair asked for clarification as to when the management actions are scheduled to be completed. The Internal Auditor explained that specific dates aren't put against individual management actions in the summary, but playground maintenance management actions will be internally tracked as to whether they are completed in accordance with target dates and then any actions that become overdue will feature in future progress reports in the overdue column, and any high priority management actions that become overdue will then be listed appropriately in appendix 1, until such time as the actions have been implemented.
- d) **Playground inspections.** The Vice Chair raised that for two of the 19 sites internal auditors could find no evidence of the annual independent inspection. The Vice Chair asked if these will be followed up on through the management actions. The Internal Auditor agreed to look into the query and provide a response following the meeting.
- e) **Report Correction.** A Member of the Committee raised that there is a spelling mistake in the report summary. The Chair noted the comment.

Following consideration, the Committee resolved (5 for and the Chair not voting) to:

- (1) **Note the internal audit progress report (August) 2025-26 from Southern Internal Audit Partnership (SIAP) attached at Appendix 1.**

The meeting began at 7.30 pm and ended at 9.58 pm

COUNCILLOR STEVEN MCCORMICK (CHAIR)