

AUDIT AND SCRUTINY COMMITTEE

Thursday 19 March 2026 at 7.30 pm

Place: Council Chamber, Epsom Town Hall

Online access to this meeting is available on YouTube: [Link to online broadcast](#)

The members listed below are summoned to attend the Audit and Scrutiny Committee meeting, on the day and at the time and place stated, to consider the business set out in this agenda.

Councillor Steven McCormick (Chair)
Councillor Phil Neale (Vice-Chair)
Councillor Chris Ames
Councillor Steve Bridger

Councillor Tony Froud
Councillor Alison Kelly
Councillor Jan Mason
Councillor Chris Watson

Yours sincerely



Chief Executive

For further information, please contact democraticservices@epsom-ewell.gov.uk or tel: 01372 732000

EMERGENCY EVACUATION PROCEDURE

No emergency drill is planned to take place during the meeting. If the fire alarm sounds continuously, or if you are instructed to do so, you must leave the building by the nearest available exit. You will be directed to the nearest exit by council staff. It is vital that you follow their instructions.

- You should proceed calmly; do not run and do not use the lifts;
- Do not stop to collect personal belongings;
- Once you are outside, please do not wait immediately next to the building, but move to the assembly point at Dullshot Green and await further instructions; and
- Do not re-enter the building until told that it is safe to do so.

Public information

Please note that this meeting will be held at the Town Hall, Epsom and will be available to observe live using free YouTube software.

A link to the online address for this meeting is provided on the first page of this agenda. A limited number of seats will be available on a first-come first-served basis in the public gallery at the Town Hall. If you wish to observe the meeting from the public gallery, please arrive at the Town Hall reception before the start of the meeting. A member of staff will show you to the seating area. For further information please contact Democratic Services, email: democraticservices@epsom-ewell.gov.uk, telephone: 01372 732000.

Information about the terms of reference and membership of this Committee are available on the [Council's website](#). The website also provides copies of agendas, reports and minutes.

Agendas, reports and minutes for this Committee are also available on the free Modern.Gov app for iPad, Android and Windows devices. For further information on how to access information regarding this Committee, please email us at democraticservices@epsom-ewell.gov.uk.

Exclusion of the Press and the Public

There are no matters scheduled to be discussed at this meeting that would appear to disclose confidential or exempt information under the provisions Schedule 12A of the Local Government Act 1972 (as amended). Should any such matters arise during the course of discussion of the below items or should the Chair agree to discuss any other such matters on the grounds of urgency, the Committee may wish to resolve to exclude the press and public by virtue of the private nature of the business to be transacted.

Questions and statements from the Public

Up to 30 minutes will be set aside for questions and statements from members of the public at meetings of this Committee. Any member of the public who lives, works, attends an educational establishment or owns or leases land in the Borough may ask a question or make a statement on matters within the Terms of Reference of the Committee.

All questions must consist of one question only and cannot consist of multiple parts. Questions and statements cannot relate to planning or licensing committees matters, the personal affairs of an individual, or a matter which is exempt from disclosure or confidential under the Local Government Act 1972. Questions which in the view of the Chair are defamatory, offensive, vexatious or frivolous will not be accepted. Each question or statement will be limited to 3 minutes in length.

If you wish to ask a question or make a statement at a meeting of this Committee, please contact Democratic Services at: democraticservices@epsom-ewell.gov.uk

Questions must be received in writing by Democratic Services by noon on the fifth working day before the day of the meeting. For this meeting this is **Noon, Thursday 12 March**.

A written copy of statements must be received by Democratic Services by noon on the working day before the day of the meeting. For this meeting this is **Noon, Wednesday 18 March**.

For more information on public speaking protocol at Committees, please see [Annex 4.2](#) of the Epsom & Ewell Borough Council Operating Framework.

Filming and recording of meetings

The Council allows filming, recording and photography at its public meetings. By entering the Council Chamber and using the public gallery, you are consenting to being filmed and to the possible use of those images and sound recordings.

Members of the Press who wish to film, record or photograph a public meeting should contact the Council's Communications team prior to the meeting by email at: communications@epsom-ewell.gov.uk

Filming or recording must be overt and persons filming should not move around the room whilst filming nor should they obstruct proceedings or the public from viewing the meeting. The use of flash photography, additional lighting or any non-handheld devices, including tripods, will not be allowed.

AGENDA

1. QUESTIONS AND STATEMENTS FROM THE PUBLIC

To take any questions or statements from members of the Public.

2. DECLARATIONS OF INTEREST

To receive declarations of any Disclosable Pecuniary Interests or other registrable or non-registrable interests from Members in respect of any item to be considered at the meeting.

3. MINUTES OF THE PREVIOUS MEETING (Pages 5 - 14)

The Committee is asked to confirm as a true record the Minutes of the Meeting of the Committee held on the 5 February 2026 (attached) and to authorise the Chair to sign them.

4. ANNUAL PROCUREMENT WAIVER REPORT 2025 (Pages 15 - 22)

This report provides the Committee with an overview of the procurement Waivers between January 2025 and December 2025. In the year there were a total of fourteen waivers, with a cumulative spend of £479,121.

5. COMPLAINTS REPORT APRIL 2025 - DECEMBER 2025 (Pages 23 - 36)

This report details Stage 1 and Stage 2 complaints received by the Council from 01 April 2025 to 31 December 2025.

6. PERFORMANCE AND RISK REPORT – MARCH 2026 (Pages 37 - 86)

The appendix to this report provides 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.

7. FSAG ANNUAL TREASURY MANAGEMENT REPORT (Pages 87 - 102)

This report provides Audit & Scrutiny Committee with an update on the work undertaken by Financial Strategy Advisory Group with respect to the Council's Treasury Management activity over the past 12 months.

8. EXTERNAL AUDIT UPDATE - 2025-26 AUDIT PLAN (Pages 103 - 156)

This report presents the External Audit Plan for 2025/26.

9. AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2025-2026 (Pages 157 - 166)

This report presents the Annual Report of the Audit and Scrutiny Committee 2025-2026 in accordance with the requirement of Paragraph 7.2 of Annex 4.6 of the Council's Operating Framework. It covers the work of the Committee between March 2025 and February 2026, and following agreement by the Committee, will be submitted to the next available agenda for Full Council.

10. INTERNAL AUDIT ANNUAL PLAN 2026-2027 AND INTERNAL AUDIT CHARTER (Pages 167 - 200)

As required by the Global Internal Audit Standards in UK Public Sector this report presents the Internal Audit Charter and the Internal Audit Plan 2026-27. The Internal Audit Charter (Appendix 1) is a formal document that includes the internal audit function's mandate, organisational position, reporting relationships, scope of work, types of service, and other specifications. The Internal Audit Plan (Appendix 2) is a document, developed by the Chief Internal Auditor, that identifies the engagements and other internal audit services anticipated to be provided during a given period.

11. INTERNAL AUDIT EXTERNAL QUALITY ASSESSMENT RESULTS (Pages 201 - 234)

The purpose of this paper is to provide the Audit and Scrutiny Committee with the outcome from the External Quality Assessment of the Southern Internal Audit Partnership against the new Global Internal Audit Standards in the UK Public Sector.

12. INTERNAL AUDIT PROGRESS REPORT (FEBRUARY 2026) (Pages 235 - 254)

As required by the Global Internal Audit Standards in UK Public Sector this report presents the Internal Audit Progress Report 2025-26 (February 2026). The report provides the Audit and Scrutiny Committee with 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.

13. EXCLUSION OF THE PRESS AND PUBLIC (Pages 255 - 256)

The Committee is asked to consider whether it wishes to pass a resolution to exclude the Press and Public from the meeting in accordance with Section 100A (4) of the Local Government Act 1972 on the grounds that the business involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A to the Act (as amended) and that pursuant to paragraph 10 of Part 2 of the said Schedule 12A the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

14. WORK PROGRAMME - MARCH 2026 (Pages 257 - 262)

This report presents the Committee with its rolling annual Work Programme.