

## Minutes

### AUDIT COMMITTEE

18 November 2025

Meeting held at Committee Room 5 - Civic Centre,  
High Street, Uxbridge, UB8 1UW



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|      | <p><b>Committee Members Present:</b><br/>Councillor Nick Denys (Vice-Chair, in the Chair),<br/>Councillor Henry Higgins,<br/>Councillor Douglas Mills, and<br/>Councillor Tony Burles,</p> <p><b>Officers Present:</b><br/>Claire Baker – Head of Internal Audit and Risk Assurance,<br/>Alex Brown – Head of Counter Fraud<br/>Andy Goodwin – Head of Strategic Finance &amp; Deputy Section 151 Officer<br/>Steve Muldoon – Corporate Director of Finance<br/>Andrew Macleod – Chief Accountant<br/>Pete Carpenter – Director – Pensions, Treasury &amp; Statutory Accounts<br/>Tony Zaman – Chief Executive Officer<br/>Matthew Wallbridge – Chief Operating Officer<br/>Daniel Toohey – Head of Legal Services<br/>Ryan Dell – Democratic Services Officer</p> <p><b>Also Present:</b><br/>Stephen Reid, Ernst &amp; Young<br/>Mark Rutter, Ernst &amp; Young</p> <p><b>Councillors Present:</b><br/>Councillor Stuart Mathers, Leader of the Labour Group<br/>Councillor Sital Punja, Deputy Leader of the Labour Group</p> |
| 170. | <p><b>APOLOGIES FOR ABSENCE</b> (<i>Agenda Item 1</i>)</p> <p>Apologies had been received from John Chesshire and Councillor June Nelson.</p> <p>It was noted that the Cabinet Member for Finance &amp; Transformation had also given his apologies.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 171. | <p><b>DECLARATIONS OF INTEREST</b> (<i>Agenda Item 2</i>)</p> <p>None.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 172. | <p><b>TO CONFIRM THAT ALL ITEMS MARKED PART I WILL BE CONSIDERED IN PUBLIC AND THAT ANY ITEMS MARKED PART II WILL BE CONSIDERED IN PRIVATE</b> (<i>Agenda Item 3</i>)</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 173. | <p><b>MINUTES OF THE MEETING HELD ON 28 AUGUST 2025</b> (<i>Agenda Item 4</i>)</p> <p>Members referenced the Committee's previous request for a breakdown of prior year</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

accounting adjustments, to which a response had been circulated to Members yesterday. Members noted that the response did not fully address the original query.

Members highlighted an example relating to the writing out of overdrawn reserves, noting that variances in the General Fund activities exceeding earmarked reserves had been discovered in 2022/23 and 2023/24 and as this was not permitted under accounting standards, required adjustment. Members sought clarification on the year in which these issues had occurred; who the auditors were at that time; whether the auditors had missed this or had deemed it immaterial; and the financial consequences of not addressing these matters in the relevant year, including any additional costs incurred. Officers would provide a response outside of the meeting.

EY confirmed they had reviewed the adjustments and shared the audit perspective:

- The negative reserve adjustment had occurred in 2022/23 and 2023/24, both years where the audit opinion had been disclaimed. Audit procedures were therefore not completed over reserve balances.
- The second adjustment related to the bad debt provision. This was noted in the 2023/24 audit results report, which had raised a control recommendation for the Council to look at bad debt provision.
- The third adjustment concerned Minimum Revenue Provision (MRP), which dated back several years. Assurance had been drawn from opening balances, and due to its immaterial value and sampling approach, it was unlikely to be detected in sampling.

Further clarification was provided that the bad debt provision related to the current year (2024/25), although based on an aged debt profile.

The Chair noted that responses to these questions should be provided by the end of January to allow consideration before the next Audit Committee in February 2026.

Members queried the accuracy of dates on page 4 and requested clarification by email.

No further comments were raised, and the minutes of the previous meeting were agreed.

**RESOLVED: That the minutes of the previous meeting be agreed as a correct record**

174. **UPDATE ON THE GRIP** (*Agenda Item 5a*)

Officers presented an update on the Governance Review Improvement Plan (GRIP), which brought together strands of governance and financial improvement arising from internal and external audit recommendations.

Workstream 1 – Financial Governance

A wide range of actions and initiatives had commenced since the previous meeting, and all Section 24 recommendations were now incorporated. New spend control measures were being introduced, and the Council was undertaking a robust process for setting the 2026/27 budget, including a thorough review of proposals for savings and growth. Officers had conducted extensive reviews of the financial position, savings, growth models, and key accounting procedures. Although the financial position had deteriorated, officers reported improved clarity regarding the Council's current situation and future

direction. Discussions with MHCLG regarding Exceptional Financial Support (EFS) were ongoing. Additional work had been undertaken on cash flow modelling, capital programme review, and improvements to the audit position for 2024/25. Progress had also been made on reducing the in-year Dedicated Schools Grant (DSG) deficit.

#### Workstream 2 – Directorate Governance

Progress in directorate governance during the second and third quarters had included the rollout of an aligned business and financial planning template across the organisation, with all plans approved by Corporate Directors. Internal audit exercises were underway to review these plans. A corporate tracker had been established to record business decisions and governance arrangements. The Corporate Management Team reviewed workforce, performance, finance, risk management, and projects monthly, with similar processes mirrored at other management levels. Senior managers participated in regular meetings and governance training, including a masterclass session. The governance structure had been refined to reflect best practice and internal and external audit recommendations, with boards such as the Capital Board and Workforce Improvement Group reporting to the Corporate Management Team and the Chief Executive.

#### Workstream 3 – Constitutional Governance

Members were updated on the independent review of the Council's Constitution and wider governance, commissioned from Lawyers in Local Government (LLG). An initial draft report had been received and was under review, with a meeting scheduled to discuss its constructive suggestions. Any proposed constitutional changes would be brought to Council for decision, and Members would be kept informed.

Members asked about optimism bias in budget setting. Officers explained that multiple levels of review had been implemented to ensure proposals were substantiated, with robust templates and iterative challenge processes involving both officers and Cabinet Members. Monthly monitoring via an app had been established, requiring senior managers to report on savings progress, with sign-off and challenge at Director and management team levels. Growth models were also being reviewed. This ensured a more robust process than had been in place previously.

All working papers had been documented to provide evidence of delivery and address risks or delays. Officers acknowledged that while predictions may not always be accurate, the process for making them was now much more robust than in previous years.

Members asked about clarity on the financial position and when there would be an optimum level of clarity. Officers noted that significant work had been undertaken to improve clarity, with ongoing monitoring and reporting. While risks and opportunities remained, the Council was now better positioned to avoid major financial swings and to address weaknesses.

Members asked about issues identified by the LGA Challenge Session. Officers noted that the session included representation from the LGA and had focused on ensuring senior management understood the consequences of the Council's financial position and the conditions attached to EFS. The session was described as a round-table discussion rather than a formal challenge, aimed at clarifying support options and

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|      | <p>lessons learned.</p> <p>Members asked for the definition of essential spend. Officers clarified that essential spend was distinct from statutory spend. While some expenditures were legally required such as when committed to contracts, others were determined by Council policy. Spend control measures aimed to honour contractual and statutory obligations, with other elements subject to policy decisions.</p> <p>Members queried if the Council's high ratings in children's services, adult services and housing provision would influence EFS negotiations. Officers responded that EFS would ensure that there was the necessary revenue to cover expenditure this financial year. While the high ratings were positive, discussions with MHCLG remained focused on financial governance and management. Assurance would be required regarding the Council's direction and robustness in addressing financial challenges.</p> <p>Members asked about contingency for slippage in savings. Officers confirmed that the latest monitoring report had released in full the available contingency for all potential risks the Council could face. Future budgets would re-establish a contingency to mitigate against risks and unforeseen issues.</p> <p>When asked about overuse of the term 'robust', officers clarified that there was a requirement called the robustness of estimates which required use of the term robust.</p> <p><b>RESOLVED: That the update to the Governance Review Improvement Plan was noted and the Committee sought clarifications and assurances</b></p>                                                                                                                                                                            |
| 175. | <p><b>UPDATE ON THE FMP (PRESENTATION)</b> (<i>Agenda Item 5b</i>)</p> <p>Officers showed a presentation on the Finance Modernisation Programme (FMP), explaining that the programme had been initiated to improve accounting &amp; control, budget monitoring, Oracle EPM (planning and budgeting tool) and Oracle ERP (main Oracle system). Progress had been made across the four key areas, with significant changes implemented and further improvements planned for the next phase.</p> <p>Officers reported that the benefits of the programme would be realised by budget holders, the finance function, and the audit process. For budget holders, the changes would affect how they interacted with financial systems and would be supported by targeted training. The finance team expected reduced friction and improved reliability and clarity of financial data, enabling better analysis and forecasting. The audit process would benefit from enhanced transparency and higher quality working papers. Budget submission templates for capital projects for the budget year for 2026/27 had been introduced to enhance consistency.</p> <p>Next steps included a refresh of Oracle EPM and addressing the backlog of finance system issues.</p> <p>Members noted that progress had been made, and asked what challenges and risks remained. Officers acknowledged that fixing the system required specialist support, which had been secured. Officers also emphasised the importance of user engagement and training to ensure budget holders understood their responsibilities and could provide robust forecasts. Governance arrangements around the FMP and Oracle systems had been strengthened, with regular monitoring and risk management in place.</p> |

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|      | <p>Members noted the need for more information regarding threats and barriers to success and requested more information on the struggles encountered and how these were being overcome. Officers noted that future reports could provide a clearer analysis of strengths, weaknesses, opportunities, and threats. It was suggested that Grant Thornton could present to the Committee to offer further insight. This would be discussed with the Chair.</p> <p>Officers confirmed that Phase One had concluded and that contracting for Phase Two was underway, with a report due to go to Cabinet. It was noted that not all objectives from Phase One had been met, with some deliverables carried forward to Phase Two.</p> <p>Members requested clarification on the reasons for these shortfalls, the impact on costs and timelines, and the measures in place to ensure successful delivery by March. Officers noted that it was a yearly programme in order to have everything delivered by the end of the budget year. The work was reviewed regularly and changes were made as necessary.</p> <p>Members referred to the budget monitoring reports scheduled for each Select Committee and noted that the Health &amp; Social Care Select Committee had not received one in November. It was clarified that this had been a decision of the Chair of that Committee, as they would be holding an additional meeting in December.</p> <p>Questions were asked about the clarity of budget lines and the pace of improvements. Members highlighted the importance of accurate information for decision-making and scrutiny, and sought assurances that issues such as blurred budget lines would be resolved promptly. Officers explained that improvements in transparency and reporting were ongoing.</p> <p>Questions were asked about reporting to Full Council. Officers outlined the Constitutional arrangements of reporting to Full Council or to Committees. The Audit Committee was considering matters within its Terms of Reference. The budget approval process ended with referral to Full Council.</p> <p><b>RESOLVED: That the update to the FMP was noted and the Committee sought clarifications and assurances</b></p> |
| 176. | <p><b>SUMMARY OF RESPONSES TO STAFF SURVEY (PRESENTATION)</b> (<i>Agenda Item 6</i>)</p> <p>Officers showed a presentation on the results of the 2025 staff survey. The survey had been conducted throughout June and was open to all permanent staff, agency and casual workers, and part-time employees, but excluded school staff. The survey was primarily completed online, with paper copies provided for staff without regular access to digital devices, such as those working in waste services.</p> <p>Officers reported an 8% increase in response rate compared to the previous year, with good representation across most Council directorates. The results showed positive improvements, with all but one question demonstrating significant progress since 2024. Engagement levels had risen notably in several directorates.</p> <p>Key findings included:</p> <ul style="list-style-type: none"> <li>95% of staff understood how their role contributed to the Council's objectives, a</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

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|      | <p>14% improvement and significantly above external benchmarks.</p> <ul style="list-style-type: none"> <li>• 94% of staff felt clear about what was expected of them, an 11% increase and also above external benchmarks.</li> <li>• 93% of staff felt treated with dignity and respect, 10% higher than the external benchmark.</li> </ul> <p>Officers highlighted that there had been an 8% increase in staff confidence that action would be taken as a result of the survey. Improvements were noted across almost all demographic groups, with a 63% overall response rate. Survey data was broken down by directorate and team, enabling tailored action plans at both Council-wide and team levels.</p> <p>The six main areas assessed – engagement, enabled, connected, safe, supported, and action – were all above external benchmarks and had improved since the previous year. Officers acknowledged some areas for further improvement but noted that even these areas had improved and were close to external benchmarks. Action plans had been agreed by the Corporate Management Team (CMT) and communicated to staff. Initiatives included improved staff communications, regular engagement sessions, enhanced technology and work environments, and a focus on inclusion and wellbeing. Managers were being equipped to support staff mental health, and efforts were underway to reduce sickness absence.</p> <p>Members highlighted the importance of staff feeling valued, noting that only 55% of respondents felt valued by the Council. Members expressed a desire to see improvement in this area, recognising the hard work and dedication of Council staff.</p> <p>Members asked about a previous survey by CIPFA which had highlighted low morale in the finance team. Officers explained that while the presentation did not show specific scores for the finance team, they could provide a summary of those results separately.</p> <p>The Committee acknowledged the positive progress reflected in the staff survey results.</p> <p><b>RESOLVED: That the Audit Committee noted the results of the staff survey</b></p> |
| 177. | <p><b>EXTERNAL AUDIT UPDATE ON ACCOUNTS</b> (<i>Agenda Item 7</i>)</p> <p>Officers presented the external audit update on accounts.</p> <p>In 2023/24, there had been 216 disclaimed audits, which represented 46% of all Councils in England. Only six audits had been completed for 2024/25 out of approximately 400 councils by the end of September. The low completion rate was attributed to the extensive work required to rebuild financial processes following previous disclaimed opinions. It was noted that, given the Council's two consecutive disclaimed opinions, it was likely that it would take another two years to achieve a clean audit opinion, which was consistent with the national situation.</p> <p>The Council's accounts had been submitted on 22 September. The public inspection period had taken place, during which four detailed sets of queries had been received from the public, including two face-to-face meetings. Officers were working through these queries. Government guidance had been received during the process, but it had arrived too late to influence the current audit. The majority of the audit had been focused on transactions within the year, rather than opening and closing balances. The</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

volume and nature of queries had changed week by week, and officers were actively working with external auditors to address them. All external audit items and samples needed to be completed before Christmas to allow EY to complete their governance processes after the holiday period.

Officers emphasised the importance of improving the audit results report, which covered 36 to 38 areas reviewed by external auditors. In the previous year, 20 areas were rated red, 10 yellow, and six green. The aim was to increase the number of positive ratings in the current audit. Looking ahead, officers had begun preparations for the next year's accounts, including a 'soft close' at the end of September, with the goal of reducing queries and ensuring a smoother closure process.

EY reported that audit testing had been underway for five to six weeks. The quality of working papers and supporting documentation had improved compared to the previous year. While some minor delays had occurred, these were being managed and were not expected to impact overall delivery. No significant findings had emerged so far, and only minor differences were being addressed with management. Nothing material to the financial statements had been identified at this stage.

The next Audit Committee meeting was scheduled for February 2026, at which the audit results report would be presented, summarising key findings, audit differences, and control recommendations. The National Audit Office required all local government auditors to issue an annual report, even if the audit was incomplete, by the end of November. A draft auditors' annual report was with officers for factual accuracy checks, with the intention to issue it before 30 November.

Members asked whether sufficient immediate action had been taken to comply with recommendations issued in July under Section 24, specifically regarding the Council's understanding of its current financial position and the need to prevent further depletion of reserves. EY noted that work was ongoing and that their view would be reflected in the forthcoming report, which was being finalised before the end of the month.

When asked how any additional government grants would be managed within the accounts, officers explained that the audit covered the accounts and a number of grant statements, some of which were also reviewed by internal audit. When new grants arose, appropriate audit arrangements were made, including securing new external auditors for housing benefit where necessary.

Councillors asked for clarification on the circumstances under which external auditors may issue further statutory notices such as section 26, 27 and 28 of the Local Audit and Accountability Act 2014, and what these notices meant in practice. EY explained that they had a range of powers under the National Audit Office's Code of Audit Practice, including issuing recommendations, applying to a court for a declaration of unlawful action, and issuing public interest reports. Some powers had never been used. The previous recommendations had been issued in July, and the Council should be given time to respond. The forthcoming report would provide an update on the Council's arrangements up to 31 March 2025 as it would cover the 2024/25 financial year. EY would report on the Council's arrangements during 2025/26 as part of their 2025/26 audit, which would start as soon as the 2024/25 audit was finished.

**RESOLVED: That the Audit Committee noted the progress on the audit of the 2024/25 Accounts and the work being undertaken to cover previous years' External Audit recommendations**

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| 178. | <p><b>SESSION WITH THE CABINET MEMBER</b> (<i>Agenda Item 8</i>)</p> <p>It was noted that the Cabinet Member had given his apologies.</p> <p><b>RESOLVED: That this item was removed from the agenda</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 179. | <p><b>AUDIT COMMITTEE ANNUAL REPORT</b> (<i>Agenda Item 9</i>)</p> <p>Members were reminded that this report had been considered at the previous Audit Committee, at which it had been decided that Members wished to make amendments. Amendments had now been made, and the report was brought back to the Committee for approval.</p> <p>Members approved the report.</p> <p><b>RESOLVED: That the Audit Committee approved the Draft Audit Committee Annual Report for 2024/25 before the report is presented to Council.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 180. | <p><b>RISK MANAGEMENT &amp; STRATEGIC RISK REPORTS</b> <i>Agenda Item 10)</i></p> <p>The Committee considered the risk management and strategic risk reports.</p> <p>It was noted that, following the previous meeting, the timing of these reports had been changed, resulting in more up-to-date reporting. The data for the current report was taken from 03 November.</p> <p>Members commended officers for their report.</p> <p>Members asked for further information on the EDUSEN0006 risk, which related to school safeguarding. Officers would provide an update outside the meeting.</p> <p>Relating to the HLBC0006 risk, Members noted that the deficit on the general fund had increased by £5.8 million in month 6, according to the Cabinet report, and that the potential need for Exceptional Financial Support (EFS) could approach £80 million. The Chair recognised that the risk had been highlighted but did not expect officers to respond.</p> <p>Councillors asked why the risk rating for HLBC0006 had changed from A1 to C1. Officers explained that there were two different risks: the strategic, cross-cutting risk (owned by the Corporate Management Team and currently rated C1), and a separate short-term operational financial risk rated A1. The strategic risk rating reflected the wider work being undertaken to address the Council's financial position, including actions related to EFS. Officers also confirmed that significant work was ongoing to resolve the situation, including discussions with the MHCLG. Officers would provide a written response.</p> <p><b>RESOLVED: That the Audit Committee noted the reports and level of assurance received.</b></p> |
| 181. | <p><b>INTERNAL AUDIT PROGRESS REPORT</b> (<i>Agenda Item 11</i>)</p> <p>Officers introduced the Internal Audit Progress Report.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |



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|      | <p>Members queried how vacancies within the Green Spaces service had led to internal control issues, asking which controls were affected and what level of debt was at risk. Officers advised that the Green Spaces audit had identified significant organisational changes at senior management level, including a new Director for Environment and new Heads of Service. These changes had resulted in delays to processes such as budget setting and the savings programme, which had been left to more junior and operational staff during the transition. This was a known area of risk and was targeted for review by Internal Audit. A clear action plan had been agreed with the service, and monthly monitoring meetings were now in place with Internal Audit attendance to ensure actions are implemented and risks addressed.</p> <p>Members asked whether the draft directorate business and financial plans would be shared with the Committee. Officers confirmed that draft plans were not shared, though the finalised version would be presented at the next meeting.</p> <p><b>RESOLVED: That the Audit Committee noted the IA Progress since the last Committee meeting</b></p> |
| 182. | <p><b>COUNTER FRAUD PROGRESS REPORT</b> (<i>Agenda Item 12</i>)</p> <p>Members commended officers for their work.</p> <p><b>RESOLVED: That the Audit Committee noted the Counter Fraud Progress Report for 2025/26 Quarter 2</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| 183. | <p><b>WORK PROGRAMME</b> (<i>Agenda Item 13</i>)</p> <p>Members considered the work programme.</p> <p><b>That the Audit Committee noted the dates for Audit Committee meetings</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|      | <p>The meeting, which commenced at 5.10 pm, closed at 6.55 pm.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

These are the minutes of the above meeting. For more information on any of the resolutions please contact Democratic Services on [democratic@hillington.gov.uk](mailto:democratic@hillington.gov.uk). Circulation of these minutes is to Councillors, Officers, the Press and Members of the Public.