

HINCKLEY AND BOSWORTH BOROUGH COUNCIL

AUDIT COMMITTEE

26 NOVEMBER 2025 AT 6.30 PM

PRESENT: Cllr DS Cope - Chair
Cllr R Webber-Jones – Vice-Chair
Cllr REH Flemming, Cllr SM Gibbens, Cllr E Hollick, Cllr C Lambert,
Cllr BE Sutton, Cllr P Williams and Cllr RG Allen

Also in attendance: Councillor KWP Lynch

Officers in attendance: Ilyas Bham, Julie Kenny, Madeline Shellard, Clive Taylor, Rebecca Valentine-Wilkinson, Chris Brown (Azets) and Sarah Knowles (Forvis Mazars)

262. **Apologies and substitutions**

Apologies for absence were submitted on behalf of Councillors C Allen, Surtees and Pendlebury, with the following substitutions authorised in accordance with procedure rule 10:

Councillor R Allen for Councillor Surtees

263. **Minutes of previous meeting**

It was moved by Councillor Flemming, seconded by Councillor Williams and

RESOLVED – the minutes of the meeting held on 1 October 225 be confirmed as a correct record.

264. **Declarations of interest**

There were no interests declared at this meeting.

265. **HRA land inclusion on asset register**

Members were presented with a report regarding HRA land that had not been included in the finance asset register. Officers had confirmed the sites had however been on other systems and that a reconciliation exercise was now taking place that would be completed by the middle of January 2026.

In response to a question from members, officers confirmed that they were satisfied that all garage sites were held within the system and that the reconciliation work being carried out would be reported back to committee on completion.

It was proposed by Councillor Gibbens, seconded by Councillor Williams and

RESOLVED – that the report be noted.

266. External audit update - additional audit risk

Members were presented with the report that had identified a significant risk relating to the completeness of HRA land on the finance asset register.

It was proposed by Councillor Flemming, seconded by Councillor Webber-Jones and

RESOLVED – the report be noted.

267. External Auditor's Annual Report - Year ended 31 March 2025

Members were presented with this annual report that provided a summary of the findings and key issues arising out of their audit for 2024/25. The report met the requirements of the Code of Audit Practice and supporting guidance published by the National Audit Office and was required to be published by the Council alongside the statement of accounts.

It was proposed by Councillor Flemming, seconded by Councillor Webber-Jones, and

RESOLVED – the report be noted.

268. Internal Audit final report - capital programme 2024/2025

Members were presented with this final report on the Capital Programme for 2024/2025. The audit objective had been to assess the design and effectiveness of the control framework for managing the capital programme.

In response to questions from members, officers confirmed that there were not the same governance arrangements in place for the lower value schemes as a proportionate approach was taken. They also confirmed that discussions had taken place to ensure that smaller budget holders signed off all documentation appropriately in addition to tightening up on some of the administrative processes for project officers.

It was proposed by Councillor Webber-Jones, seconded by Councillor Hollick, and

RESOLVED – the report be noted.

269. Audit Committee forward plan

Members noted the forward plan.

(The Meeting closed at 6.58 pm)

CHAIR

