

**AUDIT AND STANDARDS COMMITTEE held at COUNCIL CHAMBER -  
COUNCIL OFFICES, LONDON ROAD, SAFFRON WALDEN, CB11 4ER, on  
THURSDAY, 25 SEPTEMBER 2025 at 7.00 pm**

Present: Councillor C Fiddy (Chair)

Councillors G Driscoll, C Martin and S Luck

Officers in attendance: P Honeybone (Internal Audit Manager) N Katevu (Monitoring Officer) A Knight (Strategic Director, Chief Operating Officer), G Osinnowo (Head of Finance), L Porteous (Director of Finance, Revenues and Benefits), J Procter (Democratic Services Officer) and Adrian Webb (Strategic Director of Finance, Commercialisation and Corporate Services)

Also in attendance: J Gudhuza (External Auditor), S McKean (External Auditor), D Paul (Independent Person), D Pearl (Independent Person), C Wellingbrook-Doswell (Independent Person)

**AS11 APOLOGIES FOR ABSENCE AND DECLARATIONS OF INTEREST**

Apologies for absence were received from: Councillors Barker, Lemon, Silcock, Gregory; and from the Independent Person Georgina Butcher.

There were no declarations of interest.

Councillor Martin substituted Councillor Barker.

**AS12 MINUTES OF THE PREVIOUS MEETING**

The minutes of the meeting held on 29 May 2025 were approved as an accurate record.

**AS13 INTERNAL AUDIT UPDATE**

The Internal Audit Manager presented the report. He said the most significant findings in the report related to the Health and Safety Audit, where four high priority recommendations were made relating to fire risk assessments, evacuation procedures including the nomination of fire marshals, health and safety training modules and the oversight of mandatory health and safety induction training.

The tables in the report showed the recommendation tracking were in a steady state, with items closed off and raised at roughly the same rate.

Additional time had been set aside in anticipation of Local Government Reorganisation (LGR), although due to recent changes in the Government's timetable this time would not be needed for 2025/26.

In response to questions from members, the Internal Audit Manager said: -

- The basis of the Key Risk Ratings mapped to the Corporate Risk methodology. Guides to these and the Key Assurance levels were laid out in the table on page 32 of the report.
- The current status of some audits included "fieldwork," which referred to the process of finding out what the relevant systems were, gathering information and performing audit testing.

The Chair proposed to approve the recommendation;

This was seconded by Councillor Driscoll.

RESOLVED to:

- I. Note the content of the report and;
- II. Approve the proposed changes to the Internal Audit Plan.

#### **AS14      EXTERNAL AUDITOR'S REPORT - REBUILDING ASSURANCE UPDATE**

S McKean, the External Auditor, presented the report.

Their financial statement audit work had begun in September and was making good progress. Their aim was for this to be substantially completed by November. Their final report on the financial statement audit was in due in February 2026.

The VFM conclusions report could be expected by the November meeting ahead of the statutory deadline of the 30 November 2026.

The National Audit Office (NAO) had published the Local Audit Reset and Recovery Implementation Guidance (LARRIG) 06 in the summer of 2025 which included guidance for auditors on building back assurance.

As soon as the Financial Statement audit work was complete, the External Auditors would commence work on the rebuilding assurance risk assessment work.

The report was noted.

#### **AS15      EXTERNAL AUDITOR'S REPORT - UTTLESFORD VFM RISK ASSESSMENT 2024/25**

J Gudhuza, the External Auditor, presented the report. He drew members' attention to the key aspects of the report.

He said there was no significant risk or weakness identified in the Council's Value for Money arrangements in 2025/26.

In the 2024/25 they had identified two significant risks which they were paying particular attention to in 2025/26 and had seen improvement, which was detailed on page 50 of the agenda pack.

Issues with UNSL had been resolved following the termination of this contract.

The Chair noted that the Council was performing above average in its peer group.

The report was noted.

## AS16 **FINANCIAL RULES AND REGULATIONS**

The Director of Finance, Revenues and Benefits presented the report. He said the report responded to the Chartered Institute of Public Finance and Accountancy (CIPFA)'s financial management review from autumn 2024, which had recommended the rules be updated.

He noted there were minor grammatical corrections to the report that would be implemented should it go to Full Council.

The Chair identified the following minor corrections to the Financial Rules and Regulations to which the Director of Finance, Revenues and Benefits agreed to implement:

- Senior Finance Officers, paragraph 4.1: "Senior Finance Offices" to "Senior Finance Officers."
- Financial Implications of Decisions, paragraph 4.3: "Senior Offices" to "Senior Officers."
- Capital Programme, paragraph 3.4: "Projects under £10m will require a Business Case only" to "Projects under £10m will require a Full Business Case only."
- Capital Programme, paragraph 3.8, k; Control and Revenue Budgets, paragraph 2.2, c; Internal and External Audit, 7.4.2: Instances of "Audit and Performance Committee" to "Audit and Standards Committee."

In response to questions from members, the Director of Finance, Revenues and Benefits said: -

- He clarified that the term "vehemence" in this context referred to a movement in budget.
- The fleet disposals had not changed.

In response to comments from Members, the Director of Finance, Revenues and Benefits said he would consider if a glossary of terms could be appended to the Financial Rules and Regulations to provide clarity.

The Chair proposed to approve the recommendation subject to the minor above minor amendments;

This was seconded by Councillor Driscoll.

RESOLVED to recommend to Full Council that the updated Financial Rules and Regulations at Appendix A be approved.

*The External Auditors, the Director of Finance, Revenues and Benefits, and the Head of Finance left the meeting at 7.22 pm.*

#### AS17      **LOCAL GOVERNMENT OMBUDSMAN ANNUAL REPORT**

The Strategic Director, Chief Operating Officer presented the report.

She said complaints related to housing were detailed in a separate paragraph as they were dealt with by a separate Ombudsman.

The Council were in the process of transitioning to the new Complaints Handling Code detailed in Appendix A.

The trend of complaints received was consistent with previous years.

The report was noted.

#### AS18      **ANNUAL CODE OF CONDUCT COMPLAINTS SUMMARY**

The Monitoring Officer presented the report. She noted that nine out the eighteen complaints received related to a single parish council, which had significantly affected officer resources.

*The Strategic Director of Finance, Commercialisation and Corporate Services left the meeting at 7. 28pm.*

She said officers recommended all new district and parish councillors attended the training within two months of taking their seats. She encouraged Members who sat in parish and town councils to encourage other members of these bodies to attend training. She stressed that it was not strictly the District Council's responsibility to provide this training for town and parish councils and it was therefore a good opportunity for them.

She issued a correction to the wording of the recommendation in paragraph 3 from “undertakes Code of Conduct training as supplied by the Council” to “undertakes Code of Conduct training as supplied by their Council.”

In response to questions from Members, she said: -

- There was a poor uptake on training from parish and town councillors in 2024. All parish and town clerks had been informed of the training for 2025.
- The standards process did not have extensive scope to sanction councillors who did not attend training.
- The most common grounds for complaint were members failure to declare interests or taking part in votes their interests should exclude them from.
- The training in October 2025 would be in person.
- Most parish councils had adopted the same code of conduct model in 2021, to which councillors agreed to when they took their seats. This code mandated that they attend the appropriate training, and therefore they were in breach of the code if they did not. However, the only method of enforcement was through code of conduct complaints. The code was a public document that would likely be available on parish and town council websites.
- At the District level, a report would emerge at the end of 2025/26 on Member attendance. Parish clerks would be able to produce similar reports if they chose to.
- She would email members reminding them to attend the training and include the relevant section of the code of conduct.

David Pearl spoke as an Independent Person involved with the parish council that nine of the complaints related to. In his opinion, training was key to reducing the number of complaints. He supported asking all councillors attend training within a certain time of taking their seat. He suggested councillors who had not attended training be recommended to attend the October 2025 sessions. He noted that failure to attend mandatory training itself constituted a code of conduct violation.

Catherine Wellingbroke-Doswell spoke as an Independent Person and suggested that training should prepare parish council Chairs to conduct their meetings and to address and resolve issues before they warrant code of conduct complaints.

Councillor Luck proposed the recommendation subject to the correction to the wording issued by the Monitoring Officer and the additional wording “attend the training provided by the District Council in October 2025 or” inserted after “the last 12 months.”

This was seconded by the Chair.

RESOLVED to:

- I. Note the contents of the report and;
- II. Recommend that any Parish and/or Town Councillors who have been newly elected/or not undertaken training on the Code of Conduct during the last 12 months, attend the training provided by the District Council in October 2025 or undertake Code of Conduct training as supplied by their Council/or LGA within 2 months of their election or co-options, whichever is the later date.

**AS19 REGULATION OF INVESTIGATORY POWERS ACT (RIPA) ANNUAL REVIEW**

The Monitoring Officer presented the report. She said the Council had not used its RIPA powers since 2014 but continued to submit an annual nil return to Investigatory Powers Commissioner's Office (IPCO).

The recommendation was proposed by Councillor Driscoll.

This was seconded by Councillor Luck.

RESOLVED to:

- I. Note the contents of the report and;
- II. Recommend to full Council to adopt the updated RIPA Policy in Appendix A.

**AS20 ANTI-BRIBERY POLICY**

The Monitoring Officer presented the report. She said the recommendation formed part of the Council's Counter Fraud Strategy. The aim was to continue compliance with the Bribery Act 2010. The legal context for this policy was that the Bribery Act 2010 had made it a corporate offence to fail to prevent bribery.

In response to questions from members, the Monitoring Officer said the only change to the policy was to paragraph 9.1 which reflected the new Procurement Act 2023.

The Chair proposed the recommendation.

This was seconded by Councillor Driscoll.

RESOLVED to:

- I. Note the contents of the report and;
- II. Recommend to Full Council to adopt the updated Bribery Act Policy in Appendix A.

**AS21 CODE OF LOCAL AUTHORITY STATUTORY OFFICERS**

The Monitoring Officer presented the report. She said the Code was designed to strengthen governance arrangements. The Code had been reviewed by the Corporate Management Team.

In response to questions from Members, the Monitoring Officer said there had been no modifications from the Government model code.

Councillor Driscoll proposed the recommendation;

This was seconded by Councillor Martin.

RESOLVED to recommend that Full Council adopt the Code of Practice on Good Governance for Local Authority Statutory Officers attached at Appendix 1.

The Chair expressed thanks to the Monitoring Officer for her work as it was her last Audit and Standards Committee meeting.

*The meeting was closed at 8.00pm.*