
AMBRIDGE DISTRICT COUNCIL

MINUTES OF AUDIT AND STANDARDS COMMITTEE

Ordinary Meeting — 11 June 2026

Document Reference:	ADC/MIN/2026/AS/02
Date:	11 June 2026
Municipal Year:	2026
Status:	Official

Attendance

Members Present

Chair: Councillor Frank Davies

Councillors: K. Khan (Vice-Chair), C. Brennan, L. Forsythe, G. Nkrumah, P. Okafor, T. Reeves, E. Forde

Independent Person: Mr Geoffrey Phillips

Officers Present

Janet Simmons, Director of Finance and Corporate Services (Section 151 Officer)

Andrew Osei, Monitoring Officer

Diane Hartley, Chief Internal Auditor

Jonathan Marsh, External Audit Manager, Scrutton Bland LLP

Rebecca Osei, Democratic Services Officer

Apologies

No apologies were received. All Members were present.

Minute 2026/AS/11 — Declarations of Interest

No declarations of interest were made.

Minute 2026/AS/12 — Minutes of Previous Meeting

RESOLVED: That the minutes of the Audit and Standards Committee meeting held on 5 March 2026 be approved as a correct record and signed by the Chair.

Minute 2026/AS/13 — Internal Audit Annual Report 2025/26

The Chief Internal Auditor, Diane Hartley, presented the Internal Audit Annual Report for 2025/26. The report covered the work of the Internal Audit team during the financial year, the overall audit opinion, and significant findings.

Overall Audit Opinion

The Chief Internal Auditor provided an overall opinion of SUBSTANTIAL ASSURANCE on the adequacy and effectiveness of the Council's governance, risk management, and internal control framework for 2025/26.

Summary of Audit Activity

Audits planned	24
Audits completed	22 (92%)
Audits deferred to 2026/27	2 (ICT security review; payroll)
Reasonable/Substantial Assurance opinions	18 (82%)
Limited Assurance opinions	4 (18%)
No Assurance opinions	0
Recommendations issued	67 (39 high, 21 medium, 7 low priority)
Recommendations accepted	65 (97%)

Limited Assurance Findings

Four areas received Limited Assurance opinions. The Committee noted the following:

Procurement compliance: Three instances of procurement without adequate tender documentation in the Environment directorate. Management action: mandatory procurement training; updated monitoring by Finance.

Grant management: Two grants not fully evidenced against conditions. Management action: revised grant monitoring process implemented April 2026.

Key financial controls — creditors: Segregation of duties weakness in accounts payable. Management action: additional authorisation step added to the system May 2026.

Data quality — performance indicators: Inconsistent methodology applied to two KPIs. Management action: updated guidance and annual data quality audit.

RESOLVED: That the Committee note the Internal Audit Annual Report 2025/26 and the overall Substantial Assurance opinion, and request an update on the four Limited Assurance areas at the September 2026 meeting.

Minute 2026/AS/14 — External Audit Progress Report

Jonathan Marsh of Scrutton Bland LLP presented the external audit progress report. He confirmed that the audit of the 2025/26 Statement of Accounts was progressing in accordance with the agreed plan. An unmodified audit opinion was anticipated. No significant issues had been identified at this stage. The value for money conclusion would focus on the Council's financial resilience and the delivery of the waste services procurement.

RESOLVED: That the Committee note the External Audit Progress Report.

Minute 2026/AS/15 — Annual Governance Statement

The Section 151 Officer and Monitoring Officer jointly presented the draft Annual Governance Statement for 2025/26. Key governance issues identified included the planning processing performance gap and the adult social care review completion rate, both of which had improvement plans in place. No significant governance failures had been identified.

RESOLVED: That the Committee approve the Annual Governance Statement 2025/26 for signature by the Leader and the Chief Executive.

Minute 2026/AS/16 — Code of Conduct Complaints — Annual Report

The Monitoring Officer presented the annual summary of Code of Conduct complaints received and dealt with during 2025/26. A total of 7 complaints were received; 5 were assessed as not warranting formal investigation; 1 was resolved by informal resolution; 1 formal investigation found no breach. No sanctions were imposed during the year.

RESOLVED: That the Committee note the Code of Conduct Annual Report 2025/26.

These minutes were confirmed as a correct record at the Audit and Standards Committee on 10 September 2026.

Signed: Councillor Frank Davies, Chair. Date: 10 September 2026.