



# East Cambridgeshire District Council

## **Minutes of a meeting of the Audit Committee**

Held in the Council Chamber, The Grange, Nutholt Lane, Ely  
on Tuesday, 31 March 2026, at 2:00 pm

**Present** Cllr David Brown (Chair)  
Cllr Keith Horgan  
Cllr Lucius Vellacott (Vice Chair)  
Cllr Lorna Dupre  
Cllr James Lay  
Cllr Ross Trent  
Stephen Joyce – Independent Lay Member

**Officers** Patrick Adams – Senior Democratic Services Officer  
Jude Antony – Director Finance & S151 Officer

**In Attendance** Rachel Ashley-Caunt – Chief Internal Auditor (IA)

### **36. Public Question Time**

No public questions were received.

### **37. Apologies and Substitutions**

No apologies were received.

### **38. Declarations of Interest**

No declarations of interest were made.

### **39. Minutes**

The Committee received the Minutes of the meeting held on 20 January 2026.

It was resolved:

That the Minutes of the meeting of the Committee held on 20 January 2026 be confirmed as a correct record and be signed by the Chair, subject to the following minor amendment:

The third bullet point on page 4 should read “Other Members thought it unnecessary to convene an additional Committee meeting to discuss the Statement of Accounts ...”

The Director Finance reported that the External Auditors had given their assurances over the investments, the cash and cash equivalents, which were the bulk of the amounts on the balance sheet. In terms of debtors and creditors, matters were still outstanding. However, Internal Audit had carried out audits of the accounts payable and accounts receivable systems and reports on these would be finalised before the next Committee meeting. The opening balances of fixed assets remained outside the Council's control, as for historical reasons the external auditors could not determine the figures for the opening balances. The Director Finance agreed to provide a list of what had changed in the accounts between the previous meeting and the signing off of the accounts.

In reply to Cllr Lorna Dupré, Cllr David Brown stated that he would report back to the Committee on the possibility of having a minute action log, as this would have to be agreed for all the meetings of Council.

#### **40. Chair's Announcements**

The Chair asked that all councillors complete their data protection training and their related party declaration, if they had not already done so. Cllr Lorna Dupré suggested the councillors should be able to complete their related party declaration form online, as this was the case for Cambridgeshire County Councillors.

#### **41. External Audit Plan for 2025/26**

This item was deferred to the next meeting, on the request of the External Auditors.

#### **42. Internal Audit Work Plan for 2026/27**

The Committee considered a report on the Internal Audit Plan 2026/27 (AA179, previously circulated). Rachel Ashley-Caunt, Chief Internal Auditor presented the report.

In reply to Stephen Joyce, the Chief Internal Auditor explained that the audit on cyber security would include seeking assurances regarding the security arrangements within the Council's supply chain.

In reply to Stephen Joyce, the Chief Internal Auditor confirmed that the audit of the Revenues and Benefits partnership was conducted as part of a shared service with other councils in the partnership and she attends meetings to agree the scope each year.

In reply to Stephen Joyce, the Chief Internal Auditor agreed to look at why there had been reoccurring, significant underspends in capital and revenue expenditure, as part of the Budgetary Control audit.

In reply to Cllr Keith Horgan, the Chief Internal Auditor reported that the plan was the same number of audit days as the previous year's plan, whilst the content of the plan varied every year. For example, the decision had been taken not to audit

Payroll as it had robust procedures in place and so this freed up audit days for the audit of other, riskier areas.

In reply to Cllr Lucius Vellacott, the Chief Internal Auditor explained that she would discuss with Management Team which audits in the reserve list should be prioritised if there were additional days made available. She added that the Audit Plan could be amended to allow an urgent matter to be audited and this arrangement was reflected in the report's recommendations.

Cllr Lucius Vellacott proposed and Cllr Keith Horgan seconded the recommendations in the report. A vote was taken and it was unanimously

resolved:

- That the Committee approve the Internal Audit Plan for 2026/27.
- That the Committee approve delegation to the Finance Director, in consultation with the Chair of the Audit Committee, to approve amendments to the Internal Audit Plan, if required.

#### **43. Internal Audit Progress Report**

The Committee received a report on the Internal Audit Progress Report (AA180, previously circulated), presented by Rachel Ashley-Caunt, Chief Internal Auditor. It was noted that the audits finalised in the period had received good assurances or above and so there were no areas of significant weakness to report. Internal Audit were on track to complete the Audit Plan for 2025/26 on time.

In reply to Stephen Joyce, the Chief Internal Auditor explained that 99% of business carried out by the trading company was for the Council and so it was a Teckal compliant arrangement. She agreed to provide a comprehensive definition of a Teckal company to committee members.

Stephen Joyce requested an explanation from the relevant officer on why the Internal Audit action relating to contract documents remained overdue.

Cllr David Brown proposed and Cllr Keith Horgan seconded the recommendations in the report. A vote was taken and it was unanimously

resolved:

- To note the progress made by Internal Audit in the delivery of the Audit Plan and key findings.

#### **44. Internal Audit Charter and Mandate**

The Committee considered a report which sought the Committee's approval of the Internal Audit Charter and Mandate (AA181, previously circulated), presented by Rachel Ashley-Caunt, Chief Internal Auditor. She confirmed that there had been no amendments made to the document that had been agreed last year.

In reply to Cllr James Lay, the Chief Internal Auditor explained that the Council had commissioned a set number of audit days. The cost recovery increased in line with the national pay award each year.

Cllr David Brown proposed and Cllr Lucius Vellacott seconded the recommendation in the report. A vote was taken and it was unanimously

resolved:

- To approve the Internal Audit Charter and Mandate.

#### **45. External Audit Recommendations Update**

The Committee considered a report (AA182, previously circulated) which provided the Committee with an update on the actions taken by the Director Finance to address the eight recommendations raised by the Council's external auditors, following the audit of the 2024/25 Statement of Accounts. It was noted that an amendment had been made to paragraph 4.1 in the report, as the start date of the new Principal Accountant had changed from 23 March to 31 March.

In response to Stephen Joyce, the Director Finance explained that the plan was for the Interim Accountant to transfer his knowledge to the new Principal Accountant. He believed that the Finance Team had sufficient capacity to carry out its work.

In reply to Cllr Keith Horgan, the Director Finance reported that after the external auditors had declared that the quality of the working papers were insufficient they had been asked to provide a specific example of this and the Council had not yet received a reply.

In reply to Cllr Keith Horgan, the Director Finance explained that the enhanced internal review referred to in paragraph 4.3 was being carried out to ensure that the figures in the accounts of the Council and its trading company were identical.

In reply to Cllr Keith Horgan, the Director Finance reported that a system was in place that should satisfy the external auditor's concerns regarding the Council's record keeping of Section 106 Agreements and Community Infrastructure Levies.

In reply to Cllr Keith Horgan, the Director Finance stated that all the Council's investments were under three months, making it simpler to comply with accounting standards.

In reply to Cllr Lorna Dupré, Cllr David Brown stated that following the improvements made as result of the audit of the 2024/25 accounts, he expected external audit to give the Council an improved report for the 2025/26 accounts.

Cllr Lucius Vellacott proposed and Cllr Keith Horgan seconded the recommendations in the report. A vote was taken and it was unanimously

Resolved to

- Note the recommendations raised by the Council's external auditors, and
- Note the actions taken by the Director Finance to address the recommendations.

**46. Forward Agenda Plan**

The Committee received the Forward Agenda Plan. It was noted that the Committee would be required to submit an annual report following its next Committee meeting. The Committee agreed that a self-assessment workshop should be held in person that would be convened by the Chief Internal Auditor to assist in the compiling of the annual report.

It was resolved:

That the Forward Agenda Plan be noted.

The meeting closed at 2.44 pm.

Chair:.....

Date: .....