

Full Council

Meeting Date: 25th March 2026

Report Author: Rachel Westcott

Subject: Audit Recommendations 2024/25

1. Purpose of Report

- To request Councillors to **APPROVE** minutes and policies flagged within the Internal audit report 2024/25 that had been missed or needed adjusting.

2. Recommendations From Auditor Report

- E&P 17/04/2024 and E&P 01/05/2024 had not been approved at Full Council. (3.1)
- Min FC405 31/07/24 refers in error to the L&R minutes of 04/07/24. The meeting was on 11/07/24. (3.1)
- Min FC410 31/07/24 does not include detail of the discussion or resolution. Minutes should include sufficient detail to ensure that readers can understand the business and decisions of Council. (3.1)
- Min EP092 07/08/24 does not include a note of the decision made by Committee. (3.1)
- I noted that the minute FGP247 of the Finance & Governance Committee meeting of 04/06/24 referred to a single quote being obtained in relation to IT works and mobile broadband for the new Moredon Sporting Hub. The Finance Manager confirmed that this was effectively an extension of an existing contract due to urgent time pressures. The most recent set of Financial Regulations on the Council's website includes a standard clause permitting an exception from a competitive process where the good or services constitute an exception (11aiv). I recommend that the minutes record the use of FR exemptions when applied in order to ensure that the Council complies with its financial regulations. (3.2)
- I checked to see that items or services above a de minimis amount had been competitively tendered. I found that the the larger value contracts for which the Council was responsible for procuring appeared to have been correctly procured via contracts finder. However, I noted that the Council's Financial Regulations contain a note of the procurement thresholds, but that the regulations note that s.10c applies for goods or services under £100. Usually goods or services under £100 have no specific procurement exercise (such as obtaining estimates), but instead

AG10.

have a general requirement of 'best value'. Instead, s10c sets out the requirements for making a direct award. I recommend that the Council reviews its Financial Regulations to confirm that the requirements for the procurement of goods or services under £100 are correct. This recommendation was also raised in 22/23. (2.1)

3. Recommendations To Councillors

- To confirm as a true record the minutes of the Environment & Planning Committee meetings held on the 1st May 2024 and the 17th April 2024.
- To **APPROVE** adjusted minutes.
 - Full Council 31/07/2024
 - Environment & Planning 07/08/2024
 - Finance & General Purposes 04/06/2024
- To **REVIEW** and **ADOPT** adjustment to the Financial Regulations.