

Monday, 18 May 2026

AUDIT COMMITTEE

A meeting of **Audit Committee** will be held on

Wednesday, 27 May 2026

commencing at **2.00 pm**

The meeting will be held in the Banking Hall, Castle Circus entrance on the left corner of the Town Hall, Castle Circus, Torquay, TQ1 3DR

Members of the Committee

Councillor Penny (Chair)

Councillor Brook (Vice-Chair)

Councillor Fellows

Councillor Long

Councillor Maddison

Conservative Group - Vacnacy

Independent Member: Mr Kristian Hawkes

A Healthy, Happy and Prosperous Torbay

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Governance Support, Town Hall, Castle Circus, Torquay, TQ1 3DR

Email: governance.support@torbay.gov.uk - www.torbay.gov.uk

AUDIT COMMITTEE AGENDA

1. **Apologies**
To receive any apologies for absence, including notifications of any changes to the membership of the Committee.
2. **Minutes** (Pages 5 - 8)
To confirm as a correct record the Minutes of the meeting of the Audit Committee held on 25 March 2026.
3. **Declarations of interests**
 - (a) To receive declarations of non pecuniary interests in respect of items on this agenda
For reference: Having declared their non pecuniary interest members may remain in the meeting and speak and, vote on the matter in question. A completed disclosure of interests form should be returned to the Clerk before the conclusion of the meeting.
 - (b) To receive declarations of disclosable pecuniary interests in respect of items on this agenda
For reference: Where a Member has a disclosable pecuniary interest he/she must leave the meeting during consideration of the item. However, the Member may remain in the meeting to make representations, answer questions or give evidence if the public have a right to do so, but having done so the Member must then immediately leave the meeting, may not vote and must not improperly seek to influence the outcome of the matter. A completed disclosure of interests form should be returned to the Clerk before the conclusion of the meeting.

(**Please Note:** If Members and Officers wish to seek advice on any potential interests they may have, they should contact Governance Support or Legal Services prior to the meeting.)
4. **Urgent Items**
To consider any other items that the Chairman decides are urgent.
5. **Terms of Reference** (Pages 9 - 12)
To note the Audit Committee's Terms of Reference as approved by Adjourned Annual Council on 14 May 2026.
6. **External Audit - The Audit Plan for Torbay Council** (Pages 13 - 52)
To consider the Audit Plan for Torbay Council, year ending 31 March 2026.
7. **Internal Audit - Annual Report 2025-2026** (Pages 53 - 76)
To consider a report that provides a summary of the performance against the Internal Audit Plan for the 2025-26 financial year.

- 8. Draft Annual Governance Statement 2025/2026** (Pages 77 - 120)
To consider a report on the Annual Governance Statement which provides the opportunity for the organisation to review its processes, controls and objectives and to provide assurance to Members, Senior Officers and stakeholders as to the reliability of its Statement of Accounts and the probity of its operations.
- 9. Treasury Management Outturn 2025/26 Report** (To Follow)
To consider a report on the 2025/2026 Treasury Management Outturn.
- 10. Annual Report - Requests to Waive Contract Procedures** (Pages 121 - 142)
To consider a report that provides details of the procurement waivers for the 2024/2025 and 2025/2026 financial years.
- 11. Counter Fraud & Error 2025-26** (Pages 143 - 194)
To consider a report on the above.
- 12. Work Programme** (Pages 195 - 196)
To note the above.