



TONBRIDGE & MALLING BOROUGH COUNCIL

EXECUTIVE SERVICES

Chief Executive
Damian Roberts

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NB - This agenda contains proposals, recommendations and options. These do not represent Council policy or decisions until they have received proper consideration through the full decision making process.

Contact: Democratic Services
committee.services@tmbc.gov.uk

4 April 2025

To: MEMBERS OF THE AUDIT COMMITTEE
(Copies to all Members of the Council)

Dear Sir/Madam

Your attendance is requested at a meeting of the Audit Committee to be held in the Council Chamber, Gibson Drive, Kings Hill, on Monday, 14th April, 2025 commencing at 7.30 pm.

Members of the Committee are required to attend in person. Other Members may attend in person or participate online via MS Teams.

Information on how to observe the meeting will be published on the Council's website.

Yours faithfully

DAMIAN ROBERTS

Chief Executive

A G E N D A

1. Guidance on the Conduct of Meetings 7 - 10

PART 1 - PUBLIC

2. Apologies for absence

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| 3. | Notification of Substitute Members | 11 - 12 |
| 4. | Declarations of interest | 13 - 14 |

Members are reminded of their obligation under the Council's Code of Conduct to disclose any Disclosable Pecuniary Interests and Other Significant Interests in any matter(s) to be considered or being considered at the meeting. These are explained in the Code of Conduct on the Council's website at [Code of conduct for members – Tonbridge and Malling Borough Council \(tmbc.gov.uk\)](https://www.tmbc.gov.uk/code-of-conduct-for-members).

Members in any doubt about such declarations are advised to contact Legal or Democratic Services in advance of the meeting.

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| 5. | Minutes | 15 - 22 |
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To confirm as a correct record the Minutes of the meeting of Audit Committee held on 13 January 2025

Matters for Recommendation to the Council

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| 6. | Annual Report of the Chairman of the Audit Committee | 23 - 32 |
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This report is produced to inform Council on how the Audit Committee has provided independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes. It is recommended that the Audit Committee agree that this report is presented to Council to support this assurance.

Matters for Recommendation to the Cabinet

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| 7. | Risk Management | 33 - 54 |
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The report of the Management Team provides an update on the risk management process and the Strategic Risk Register. An update is also provided in respect of the work being undertaken within the Borough Council to champion risk management.

Matters for Decision under Delegated Powers

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| 8. | Treasury Management Performance Update | 55 - 68 |
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The report provides details of investments undertaken and the return achieved in the first eleven months of the current financial year.

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| 9. | Informing the Audit Risk Assessment for Tonbridge and Malling Borough Council 2024/25 | 69 - 100 |
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The purpose of this report is to contribute towards the effective two-way communication between Tonbridge and Malling Borough Council's external auditors and the Audit Committee, as 'those charged with governance' in respect of the audit of the financial statements.

10. Internal Audit Strategy, Charter and Mandate 101 - 116

The Chief Audit Executive is required to coordinate the internal audit functions communications to the Audit Committee with Senior Management to support and ensure the Committee's ability to fulfil its requirements. This report proposes an Internal Audit Strategy together with an Internal Audit Charter and Mandate to comply with Global Internal Audit Standards.

11. Internal Audit and Counter Plan 2025/26 117 - 124

This report seeks Member approval of the Internal Audit and Counter Fraud Plan for the year 2025/26.

Matters submitted for Information

12. Internal Audit and Counter Fraud Progress Report 125 - 140

The report gives Members an update on the progress to date of the Internal Audit and Counter Fraud Teams.

13. Grant Thornton's Indicative Audit Plan for Tonbridge and Malling Borough Council 141 - 196

This report advises of the indicative audit plan from the Borough Council's external auditor, Grant Thornton, for the 2024/25 year.

14. Grant Thornton Audit Progress Report and Sector Update 197 - 220

This progress report updates on emerging national issues and developments from the Borough Council's external auditor, Grant Thornton.

15. Urgent Items 221 - 222

Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

Matters for consideration in Private

16. Exclusion of Press and Public 223 - 224

The Chairman to move that the press and public be excluded from the remainder of the meeting during consideration of any items the publication of which would disclose exempt information.

PART 2 - PRIVATE

Matters submitted for Information

17. Insurance Claims History 225 - 230

This report serves to inform Members as to the nature and volume of liability and property damage insurance claims submitted to the year ending 31 March 2025.

Any other items which the Chairman decides are urgent due to special circumstances and of which notice has been given to the Chief Executive.

MEMBERSHIP

Cllr R I B Cannon (Chair)
Cllr M R Rhodes (Vice-Chair)

Cllr T Bishop
Cllr J Clokey
Cllr M A J Hood

Cllr J R S Lark
Cllr B A Parry