



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

1 April 2026

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, 13th April, 2026 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 - 20 |
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To confirm as a correct record the Minutes of the meeting of Audit Committee held on 26 January 2026.

Matters for Recommendation to the Council

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| 6. | Annual Report of Chair | 21 - 30 |
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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 | 31 - 46 |
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The report of the Management Team provides an update on the risk management process and the Strategic Risk Register.

Matters for Decision under Delegated Powers

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| 8. | Treasury Management Performance Update | 47 - 60 |
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The report provides details of investments undertaken and the return achieved in the first eleven months of the financial year 2025/26.

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| 9. | Informing the Audit Risk Assessment for Tonbridge and Malling Borough Council 2025/26 | 61 - 92 |
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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 Charter and Mandate 93 - 106

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 provides detail of the periodic review of the Internal Audit Charter and Mandate to comply with Global Internal Audit Standards.

11. Internal Audit Annual Plan 2026/27 107 - 116

This report seeks Member approval of the Internal Audit and Counter Fraud Plan for the year 2026/27.

Matters submitted for Information

12. Internal Audit and Counter Fraud Progress Report 2025/26 117 - 146

This report provides Members with an update on the work of both the Internal Audit function and the Counter Fraud function.

13. Grant Thornton's Indicative Audit Plan for Tonbridge and Malling Borough Council 147 - 178

A report advising of the indicative audit plan from the external auditor, Grant Thornton, for the 2025/26 year.

14. Urgent Items 179 - 180

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

15. Exclusion of Press and Public 181 - 182

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 for Information

16. Insurance Claims History 183 - 188

(Reason: Part 2 - Private: LGA 1972 - Sch 12A Paragraph 3 - Financial or business affairs of any particular person)

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 2026.

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 J R S Lark (Vice-Chair)

Cllr T Bishop
Cllr J Clokey
Cllr M A J Hood

Cllr B A Parry
Cllr M R Rhodes