



TONBRIDGE & MALLING BOROUGH COUNCIL

EXECUTIVE SERVICES

Chief Executive
Damian Roberts

Gibson Building
Gibson Drive
Kings Hill, West Malling
Kent ME19 4LZ
West Malling (01732) 844522

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

19 September 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, 29th September, 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

5 – 8

PART 1 - PUBLIC

2. Apologies for absence
3. Notification of Substitute Members 9 - 10
4. Declarations of interest 11 - 12

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.

5. Minutes 13 - 20

To confirm as a correct record the Minutes of the meeting of Audit Committee held on 21 July 2025.

Matters for Recommendation to Council

6. Treasury Management Performance Update and Mid-Year Review for 2025/26 21 - 44

The report provides an update on investments undertaken during the period April to July of the current financial year and incorporates a mid-year review of the Treasury Management and Annual Investment Strategy for 2025/26.

Matters for Recommendation to the Cabinet

7. Annual Audit Report 2024/25 45 - 84

The Council's external auditors (Grant Thornton UK LLP) are required to satisfy themselves that the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources and to report on the same to those charged with governance – which for this purpose is the Audit Committee – followed by Cabinet and Full Council.

8. Risk Management 85 - 124

The report 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 Council to champion risk management.

Matters for Decision under Delegated Powers

9. Internal Audit and Counter Fraud Quarter 1 Progress Report 125 - 156

The report updates Members on Internal Audit and Counter Fraud activities, and requests approval for changes to the 2025/26 Internal Audit Plan.

10. Statement of Accounts 2024/25 - Audit Findings Report 157 - 216

The unaudited Statement of Accounts was presented to the Audit Committee in July 2025. This report presents the Audit Findings Report following the review carried out by the external Auditors, Grant Thornton.

Due to its size the Statement of Accounts (Annex 1) will be published as a supplement.

11. Urgent Items 217 - 218

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

12. Exclusion of Press and Public 219 - 220

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

13. Insurance Claims Update 221 - 226

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

The report serves to inform Members as to the nature and volume of liability and property damage insurance claims submitted during the period April to August 2025.

14. Urgent Items 227 - 228

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