

NUNEATON AND BEDWORTH BOROUGH COUNCIL

AUDIT & STANDARDS COMMITTEE

24th February 2026

An extraordinary meeting of the Audit & Standards Committee was held on Tuesday, 24th February 2026 in the Council Chamber, Town Hall, Nuneaton.

Present

Councillor J. Bonner – Chair

Councillors: A. Bull, T. Cooper, L. Cvetkovic, B. Hancox, J. Hartshorn, T. Jenkins, W. Markham, C. Smith, M. Wright, S. Markham (substitute for D. Brown) and Mr A. Morgan.

Absent: Councillor D. Brown (Vice-Chair).

PART I – PUBLIC BUSINESS

ASC36 **Declarations of Interest**

RESOLVED that the declarations of interests are as set out in the Schedule which can be viewed on the Council website ([Councillor Declarations of Interests](#)).

ASC37 **2024/25 Statement of Accounts**

A Report of the Strategic Director – Corporate Resources and External Auditors provided the final version of the 2024/25 Statement of Accounts for approval.

RESOLVED that

- a) amendments and adjustments to some figures within the report be noted and agreed as follows:
 - i. on page 92 of the agenda and reports – Balance Sheet. The net assets be changed from 444.6 million to 444.4 million.
 - ii. on page 94 of the agenda and reports - Council Reserves. Unusable reserves be increased from 391.8 million to 392.0 million.
 - iii. on page 101 of the agenda and reports - the table for the Comprehensive Income and Expenditure Statement. The figure for Surplus/Deficit on Revaluation of Property, Plant and Equipment be changed from 24.172 million to 23.834 million.
 - iv. On page 54 of the agenda and reports – Accounting policies, key judgements and estimates. The second paragraph under Summary of management approach should state 2023/24 rather than 2024/25. Authority be given to the S151 Officer to make the amendment to that section of the report.
- b) the Audit Opinion on the Statement of Accounts be noted;
- c) the Auditor's Completion Report be noted;
- d) the Statement of Accounts for 2024/2025 be approved and delegated authority be given to the Strategic Director – Corporate Resources and Chair of Audit and Standards Committee to sign the 2024/2025 Accounts;
- e) delegated authority be given to the Strategic Director – Corporate Resources and Chair of Audit and Standards Committee to sign the Letter of Representation;

- f) a face-to-face meeting between the Committee and External Auditors be arranged; and
- g) more information be received from the External Auditors relating to fees which will be broken down into hours charged by the engagement team, including a breakdown of hours for each area.

ASC38 **Exclusion of the Public and Press**

RESOLVED that under section 100A(4) of the Local Government Act 1972, the public and press be excluded from the meeting during consideration of the following item, it being likely that there would be disclosure of exempt information of the description specified in paragraph (7) of Part I and II of Schedule 12A to the Act.

PART II – EXEMPT ITEM/S

ASC39 **Auditor Completion Report Addendum 2024/25**

The Strategic Director – Corporate Resources and External Auditors reported on the confidential plan for ICT cyber security risks.

RESOLVED that the action plan be noted.

Chair _____