

Audit Committee

Agenda

Monday 16 March 2026 at 7.00 pm

145 King Street (Ground Floor), Hammersmith, W6 9XY

Watch the meeting live: [youtube.com/hammersmithandfulham](https://www.youtube.com/hammersmithandfulham)

MEMBERSHIP

Administration	Opposition
Councillor Patrick Walsh (Chair) Councillor Lisa Homan Councillor Callum Nimmo	Councillor Adrian Pascu-Talbure (<i>Conservative</i>) Councillor David Morton (<i>Independent</i>)
Co-opted Independent Member	
Charlotte Moar	

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Corporate Services
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Members of the public are welcome to attend, but spaces are limited so please contact Debbie.Yau@lbhf.gov.uk if you'd like to attend. The building has disabled access.

Date Issued: 06 March 2026

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<u>Item</u>		<u>Pages</u>
1.	APOLOGIES FOR ABSENCE	
2.	DECLARATIONS OF INTEREST <p>If a Councillor has a disclosable pecuniary interest in a particular item, whether or not it is entered in the Authority's register of interests, or any other significant interest which they consider should be declared in the public interest, they should declare the existence and, unless it is a sensitive interest as defined in the Member Code of Conduct, the nature of the interest at the commencement of the consideration of that item or as soon as it becomes apparent.</p> <p>At meetings where members of the public are allowed to be in attendance and speak, any Councillor with a disclosable pecuniary interest or other significant interest may also make representations, give evidence or answer questions about the matter. The Councillor must then withdraw immediately from the meeting before the matter is discussed and any vote taken.</p> <p>Where Members of the public are not allowed to be in attendance and speak, then the Councillor with a disclosable pecuniary interest should withdraw from the meeting whilst the matter is under consideration. Councillors who have declared other significant interests should also withdraw from the meeting if they consider their continued participation in the matter would not be reasonable in the circumstances and may give rise to a perception of a conflict of interest.</p> <p>Councillors are not obliged to withdraw from the meeting where a dispensation to that effect has been obtained from the Standards Committee.</p>	
3.	MINUTES AND ACTION <p>To approve the minutes of the previous meeting as an accurate record and note any outstanding actions. An action sheet following the minutes provides updates on actions from previous meetings.</p>	5 - 20
4.	EXTERNAL AUDIT PLAN AND AUDIT RISK ASSESSMENT 2025/26 FOR THE COUNCIL AUDIT <p>This report, for information, presents the external audit plan and risk assessment for the Council audit of the financial year 2025/26.</p>	21 - 76
5.	INTERNAL AUDIT PROGRESS REPORT (APRIL 2025 TO FEBRUARY 2026) <p>This report summarises the work of Internal Audit included in the 2025/26 Internal Audit Plan up to the end of February 2026. Six audits have been finalised, five of which received positive assurance opinions. Three further audits have been issued in draft and will be finalised on receipt of the management responses.</p>	77 - 89

- 6. INTERNAL AUDIT PLAN 2026/27** 90 - 105
- The Strategic Audit Plan documents significant, persistent risks that the Council faces and the associated business areas and is used to support the annual planning process to ensure that internal audit continues to provide assurance over the breadth of the Council's operations.
- The draft Annual Audit Plan has been prepared following consultation with Directors and takes into account the Council's corporate risks and priorities.
- 7. RISK MANAGEMENT UPDATE** 106 - 116
- This report provides members of the Audit Committee with an update on risk management across the Council.
- 8. CYBER SECURITY ARRANGEMENTS**
- This report contains exempt information. Discussion will require passing the proposed resolution at the end of the agenda to exclude members of the public and press.* Verbal Report
- This verbal report will cover the recent cyber incident, including actions previously taken by the Council and its response to the incident.
- 10. DATES OF FUTURE MEETINGS**
- To note the dates of future meetings:
- 8 June 2026 (Tbc)
 - 21 September 2026 (Tbc)
 - 30 November 2026
 - 15 March 2027
- 11. EXCLUSION OF THE PUBLIC AND PRESS (IF REQUIRED)**
- Proposed resolution:**
- The Committee is invited to resolve, under Section 100A (4) of the Local Government Act 1972, that the public and press be excluded from the meeting during the consideration of the following items of business, on the grounds that they contain the likely disclosure of exempt information, as defined in paragraph 3 of Schedule 12A of the said Act, and that the public interest in maintaining the exemption currently outweighs the public interest in disclosing the information.

