

CORPORATE GOVERNANCE, AUDIT AND STANDARDS COMMITTEE

Meeting held on Wednesday, 23rd July, 2025 at the Council Offices, Farnborough at 7.00 pm.

Voting Members

Cllr Bill O'Donovan (Chairman)
Cllr Rhian Jones (Vice-Chairman)

Cllr Gaynor Austin
Cllr C.W. Card
Cllr Sue Carter
Cllr P.J. Cullum
Cllr C.P. Grattan
Cllr M.J. Roberts
Cllr Sarah Spall
Cllr P.G. Taylor

Apologies for absence were submitted on behalf of Cllr Jacqui Vosper.

Non-Voting Member

Mr. Tom Davies – Independent Member (Audit)

12. MINUTES

The minutes of the meeting held on 22 May, 2025 were agreed and signed as a correct record of the proceedings.

13. INTERNAL AUDIT PROGRESS REPORT

The Chairman welcomed Neil Pitman, Head of Southern Internal Audit Partnership (SIAP), the Council's internal auditors, who joined the meeting remotely via Microsoft Teams.

The Committee received SIAP's Report No. SIAP25/03 which set out the Internal Audit Progress Report, for the June 2025 accounts, which provided the Corporate Governance, Audit and Standards Committee with an overview of internal audit activity against assurance work completed in accordance with the approved audit plan. The Report also provided an overview of key updates pertinent to the discharge of the Committee's role, in relation to internal audit.

It was noted by the Committee, that there was an error in the agenda pack. On Page 10, Para 1.4, Members were asked to disregard the first two sentences.

During discussions, questions were raised regarding IT contingency plans and Disabled Facilities Grants. Members noted that James Duggin, Executive Head of Operations, had not been available to attend the meeting to answer questions

relating to how the funds were spent in relation to the Disabled Facilities Grants. Members agreed to request an action plan from Mr Duggin, with dates and those responsible for actions, to be completed in time for the Committee meeting in November.

ACTION:

What	By Whom	When
Action plan with dates completed and officer responsibility in relation to the Disabled Facilities Grants.	James Duggin, Executive Head of Operations	November 2025

RESOLVED: That SIAP's Report No. SIAP25/03, be noted.

14. ANNUAL CORPORATE HEALTH AND SAFETY REPORT

The Committee received the Executive Director's Report No. ED2505, which provided an update on the ongoing development and maintenance of the Council's corporate health and safety arrangements in 2024/25 and the plans in place for 2025/26.

It was noted that, following the response to Covid and the significant changes made to working practices across the majority of the Council's services during that period, the health and safety risk profile of the Council's business activities had stabilised, with more employees routinely working from home and other remote locations. The overall health and safety risk profile of the Council remained low, with the majority of high-risk work activity contracted out, and only a few specific roles with an enhanced level of risk. Examples of these were technical staff working at Princes Hall and members of the Place Protection team.

It was noted that, the Corporate Health and Safety Advisor maintained a reporting regime on corporate health and safety matters that was taken quarterly to the Corporate Management Team (CMT). This related predominately to operational matters. The numbers of accidents/incidents and violence at work incidents, including trends and a summary of those reports, were also routinely reported to CMT and Cabinet via the quarterly performance management report. The number of accidents and incidents seen at the Council was low and had remained relatively stable for a number of years.

During discussions, Members raised questions regarding near misses, details of incidents and whether unions and officers were involved in discussions involving health and safety. Members noted that a Corporate Health, Safety and Welfare Group, which consisted of officers from all services and levels of management, along with a union representative, met regularly to discuss matters involving health and safety at work. It was also noted that, as verbal abuse and threats had lessened, the data could be used to re-evaluate the use of security considering the costs involved.

ACTION:

What	By Whom	When
Incorporate into the Committee's Work Plan quarterly reporting on the Risk Management Process.	Roger Sanders, Service Manager – Risk, Performance and Procurement	September 2025

RESOLVED: That the Executive Director's Report No. ED2505, be noted.

15. FREEDOM OF INFORMATION - ANNUAL UPDATE REPORT 2025

The Committee received the Data Protection Officer's Report No. LEG2502 which set out information about Freedom of Information (FOI) requests received by the Council, and performance on responses to FOIs. The Freedom of Information Act 2000 (FOIA 2000) provided public access to information held by public authorities. Freedom of Information requests encouraged openness and scrutiny of the Council's decisions. Rushmoor Borough Council had a statutory duty to fulfil its obligations under FOIA 2000.

The Committee noted that the Council's performance on FOIs continued to steadily improve and was responding within the target response rate. There was further work planned, including training, and publishing more information online to continue improvements already made. A new Microsoft Lists system had been launched part way into Q2 to improve resilience, and increase oversight by senior management.

In response to a question, it was confirmed that the Council had not received any fines so far from the Information Commissioner's Office (ICO) for not complying with the FOIA 2000. During discussions, the Committee noted that the Council rarely received subject access requests (SARs). They were managed within the time frame and were slightly different to FOI requests, in that the Council were able to self-apply for an extension.

RESOLVED: That officers:

- (i) continued their work on reducing the number of overdue FOIs within the system in 2025 and continued to ensure that 90% of requests were responded to within the statutory 20 working days, as per the ICO target;
- (ii) continued to raise FOI awareness and knowledge across employees, through regular training and guidance; and
- (iii) published as much information proactively to reduce the number of FOI requests.

16. ANNUAL STATEMENT OF ACCOUNTS REPORT

The Committee received the Executive Head of Finance's Report No. FIN2514, which provided an update to the Committee including the unaudited statement of accounts for 2024/25, which were published on 27th June 2025, in-line with statutory deadlines.

The Committee noted that the preparation of the Statement of Accounts and the audit scrutiny provided reassurance that the accounts gave a true and fair view of the financial position of the Council. The process of clearing down the backlog of the Annual Statements meant full audit sign off had not been achieved for the three years 2020-2023, therefore risks of the Council's financial accounts not showing a true and fair financial position, were increased.

During discussions, the Committee noted an error in the report on Page 41, Para 7.2, which stated 'Waverley' instead of 'Rushmoor'. Members raised questions regarding the Local Government Pension Scheme's (LGPS) longevity forecasting and the impact on the Council's budget from increases in employer National Insurance Contributions (NICs).

ACTION:

What	By Whom	When
Query with the Actuary the discrepancy between the LGPS's longevity forecasting and the forecasting of the Office for National Statistics (ONS).	Peter Vickers, Executive Head of Finance.	September 2025

RESOLVED: That the Executive Head of Finance's Report No. FIN2514, be noted.

17. 2024/25 TREASURY MANAGEMENT OUTTURN AND 2025/26 Q1 TREASURY PRUDENTIAL INDICATORS REPORT

The Committee received the Executive Head of Finance Report No. FIN2515 which set out the activities of the Treasury Management and non-Treasury Investment Operations for quarter one in the financial year 2025/26 and reported on compliance with Prudential Indicators along with 2024/25 outturn figures. The report was a statutory requirement under the CIPFA Code of Practice on Treasury Management.

The Committee noted that all treasury activity had been conducted within the approved Treasury Management Practices.

The Committee noted that the majority of the Council's borrowing was short-term Local Authority (LA), although the report showed that there had been a change, in-line with the Strategy, to have more longer term borrowing with the Public Works Loan Board (PWLB) locking in rates at equivalent to, or lower than, the borrowing rate set within the MTFS (4.78%), which diversified the borrowing the Council held.

During discussions, Members raised questions regarding the frequency of treasury management reviews, the effect of Local Government Reorganisation (LGR) on the Council's debt and the accuracy of Arlingclose, the independent treasury advisor company used by the Council. The Committee noted that data from Royal London, Bank of England and Arlingclose was used by the Council.

The Committee **RECOMMENDED TO THE CABINET** that the contents of the Executive Head of Finance's Report No. FIN2515 report, in relation to the treasury management and non-treasury investment operations carried out, be approved.

The meeting closed at 8.25 pm.

CLLR BILL O'DONOVAN (CHAIRMAN)
