

## AUDIT COMMITTEE

<p><b>Date:</b> Thursday 19th February, 2026  <b>Time:</b> 1.30 pm  <b>Venue:</b> Mandela Room, Town Hall</p>
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## AGENDA

1. Welcome and Evacuation Procedure

*In the event the fire alarm sounds attendees will be advised to evacuate the building via the nearest fire exit and assemble at the Bottle of Notes opposite MIMA.*

2. Apologies for Absence
3. Declarations of Interest
4. Minutes - Audit Committee 11 December 2025 3 - 8
5. Local Code of Corporate Governance Annual Review Report 9 - 20
6. Annual Assurance Report on Decision Making 2025 21 - 62
7. Risk Management - Biannual Strategic Risk Register Review 63 - 82
8. Business Continuity Annual Assurance Report 2025 83 - 90
9. Prudential Indicators 2026/27 to 2029/30 and Treasury Management Annual Strategy Report 2026/27 91 - 118
10. Failure to Prevent Fraud - New Legislation 119 - 128
11. Internal Audit Work Programme Consultation 2026/27 129 - 140
12. Middlesbrough Council Audit Completion Report 2024/25 141 - 186
13. Teesside Pension Fund Audit Completion Report 2024/25 187 - 232
14. Middlesbrough Council Letter of Representation 2024/25 233 - 238
15. Teesside Pension Fund Letter of Representation 2024/25 239 - 244

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|-----|--|-----------|
| 16. | Approval of the Audited Statements of Accounts 2024/25                       | To Follow |
| 17. | Audit Committee Work Programme (Standard Item)                               | 245 - 246 |
| 18. | Any other urgent items which in the opinion of the Chair, may be considered. |           |

Charlotte Benjamin  
Corporate Director of Legal and Corporate Services

Town Hall  
Middlesbrough  
Wednesday 11 February 2026

#### MEMBERSHIP

Councillors J Ewan (Chair), D Coupe (Vice-Chair), D Branson, I Morrish, M Nugent, G Wilson and L Young

#### **Assistance in accessing information:**

**Should you have any queries on accessing the agenda and associated information please contact Rachael Johansson, 01642 726421, [rachael\\_johansson@middlesbrough.gov.uk](mailto:rachael_johansson@middlesbrough.gov.uk)**