

AUDIT COMMITTEE

Date:	Thursday 19th February, 2026
Time:	1.30 pm
Venue:	Mandela Room, Town Hall

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

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**