

AUDIT COMMITTEE

NOTICE AND AGENDA

For a meeting to be held at Three Rivers House, Northway, Rickmansworth, WD3 1RL on Tuesday 28 March 2023 at 7.30pm.

Members of the Audit Committee:-

Councillors:

Tony Humphreys (Chair)
Steve Drury (Vice Chair)
Ruth Clark
Lisa Hudson
Joan King

Khalid Hussain
Raj Khiroya
Shanti Maru
Chris Mitchell

*Joanne Wagstaffe, Chief Executive
20 March 2023*

The Council welcomes contributions from Members of the public to its discussion on agenda items at Committee meetings. Contributions will be limited to one person speaking for and one against each item for not more than three minutes.

Please note that in the event of registering your interest to speak on an agenda item but not taking up that right because the item is deferred, you will automatically be given the right to speak on the item at that next meeting of the Committee. Details of the procedure are provided below:

Members of the public wishing to speak will be entitled to register and identify which report they wish to speak on from the published agenda for the meeting. Those who wish to register to speak can arrive from 7pm on the night of the meeting and up to shortly before the meeting. The Council Constitution allows for one person to speak for an item and one person to speak against for up to 3 minutes.

Anyone wishing to observe the meeting can arrive from 7pm on the night of the meeting of the meeting.

In accordance with The Openness of Local Government Bodies Regulations 2014 any matters considered under Part 1 business only of the meeting may be filmed, recorded, photographed, broadcast or reported via social media by any person.

Recording and reporting the Council's meetings is subject to the law and it is the responsibility of those doing the recording and reporting to ensure compliance. This will include the Human Rights Act, the Data Protection Act and the laws of libel and defamation.

- 1. APOLOGIES FOR ABSENCE**
- 2. MINUTES**

To confirm as a correct record the minutes of the Audit Committee meeting held on Thursday 8 December 2022.

3. NOTICE OF OTHER BUSINESS

Items of other business notified under Council Procedure Rule 30 to be announced together with special circumstances that justify their consideration as a matter of urgency. The Chair to rule on the admission of such items.

4. DECLARATION OF INTERESTS

To receive any declarations of interest.

5. STATEMENT OF ACCOUNTS UPDATE

This report provides an update on progress towards concluding the audits for 2019/20, 2021/21 and 2021/22 and sets out the outline timetable for completion of the 2022/23 draft statement of accounts.

(Pages 5
- 26)

6. UPDATE FROM EXTERNAL AUDITORS

Verbal update from the external auditors.

**7. SIAS THREE RIVERS DISTRICT COUNCIL AUDIT COMMITTEE
INTERNAL AUDIT PROGRESS REPORT 2022/23**

(Pages
27 - 58)

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 17 March 2023
- Approve amendments to the Audit Plan as at 17 March 2023
- Agree changes to the implementation dates for 5 audit recommendations (paragraph 2.5) for the reasons set out in Appendices 3 to 7
- Agree removal of implemented audit recommendations (Appendices 3 to 7)

8. SIAS INTERNAL AUDIT PLANS 2023/24

Members are recommended to approve the proposed 2023/24 Three Rivers District Council and Shared Services Internal Audit Plans.

(Pages
59 - 80)

9. FINANCIAL AND BUDGETARY RISKS

This report advises the Committee on the latest position in respect of the evaluation of financial risks facing the Council for discussion and any recommendations or comments they wish to make.

(Pages
81 - 86)

10. COMMITTEE WORK PROGRAMME

To receive the Committee's work programme

(Pages
87 - 90)

11. ANY OTHER BUSINESS

12. EXCLUSION OF THE PRESS AND PUBLIC

If any confidential business is approved under item 3, it will also be necessary to specify the class of exempt or confidential information in the additional item(s) and a resolution to be passed in the following terms

“that under Section 100A (4) of the Local Government Act 1972, the press and public be excluded from the meeting for the following item(s) of business on the grounds that they involve the likely disclosure of exempt information as defined under the respective paragraphs 1 to 7 of Part 1 of Schedule 12A to the Act”.

13. OTHER BUSINESS - if approved under item 3 above

General Enquiries: Please contact the Committee Team at
committeeteam@threerivers.gov.uk