

# AUDIT COMMITTEE

## NOTICE AND AGENDA

For a meeting to be held in the Penn Chamber, Three Rivers House, Northway, Rickmansworth on Thursday, 28 September 2023 at 7.30 pm

Members of the Committee:-

Councillors:

Tony Humphreys (Chair)  
Lisa Hudson  
Khalid Hussain  
Raj Khiroya  
Jonathan Solomons

Ruth Clark (Vice-Chair)  
Andrea Fraser  
Ciaran Reed  
Rue Grewal

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*Joanne Wagstaffe, Chief Executive  
Wednesday, 20 September 2023*

The Council welcomes contributions from members of the public on agenda items at the Audit Committee meetings. Details of the procedure are provided below:

For those wishing to speak:

Members of the public are entitled to register and identify which item(s) they wish to speak on from the published agenda for the meeting. Those who wish to register to speak are asked to register on the night of the meeting from 7pm. Please note that contributions will be limited to one person speaking for and one against each item for not more than three minutes.

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 be given the right to speak on that item at the next meeting of the Committee.

Those wishing to observe the meeting are requested to arrive from 7pm.

In accordance with The Openness of Local Government Bodies Regulations 2014 any matters considered under Part I 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 Legislation and the laws of libel and defamation.

### 1. APOLOGIES FOR ABSENCE

**2. MINUTES**

(Pages 5  
- 10)

To confirm as a correct record of the minutes of the Audit Committee meeting held on 27 July 2023.

**3. NOTICE OF OTHER BUSINESS**

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

**4. DECLARATIONS OF INTEREST**

To receive any declarations of interest.

**5. UPDATE FROM THE EXTERNAL AUDITORS - EY**

**6. STATEMENT OF ACCOUNTS UPDATE**

The Head of Finance to provide a verbal update.

**7. FINANCIAL AND BUDGETARY RISKS**

(Pages  
11 - 16)

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.

**8. INTRODUCTION OF NEW EXTERNAL AUDITORS FROM 2023/24**

**9. TRDC SIAS PROGRESS REPORT AGAINST THE 2023-23 AUDIT PLAN**

(Pages  
17 - 54)

This report details:

- a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2023/24 as at 15 September 2023.
- b) Proposed amendments to the approved 2023/24 Annual Audit Plan.
- c) Implementation status of all previously agreed audit recommendations from 2019/20 onwards.
- d) An update on performance management information as at 15 September 2023.

Recommendation:

- Note the Internal Audit Progress Report for the period to 15 September 2023
- Approve amendments to the Audit Plan as at 15 September 2023
- Agree changes to the implementation date for 1 audit recommendation (paragraph 2.5) for the reason set out in Appendices 3 to 6
- Agree removal of implemented audit recommendations (Appendices 3

to 6)

**10. AUDIT COMMITTEE WORK PROGRAMME**

(Pages  
55 - 58)

This report sets out the Audit Committee's latest Work Programme to enable the Committee to make updates as required.

**11. EXCLUSION OF PRESS AND PUBLIC**

If the Committee wishes to consider the remaining item in private, it will be appropriate for a resolution to be passed in the following terms:-

“that under Section 100A of the Local Government Act 1972 the press and public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined under paragraph 3 of Part I of Schedule 12A to the Act. It has been decided by the Council that in all the circumstances, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.”

(Note: If other confidential business is approved under item 3, it will also be necessary to specify the class of exempt or confidential information in the additional items.)

**12. OTHER BUSINESS - if approved under item 3 above**

**Livestreaming details**

To watch the meeting remotely please use the livestream details below:

[https://teams.microsoft.com/l/meetup-join/19%3ameeting\\_NzhhNjgzNjktMmJkNi00ODQ3LWE3NWUtMTQ0YzBjOGMzOTEz%40thread.v2/0?context=%7B%22Tid%22%3A%2258420664-1284-4d81-9225-35da8165ae7a%22%2C%22Oid%22%3A%22e4bd9f48-5936-485c-82c1-bd8660567ae4%22%2C%22IsBroadcastMeeting%22%3Atrue%2C%22role%22%3A%22a%22%7D&btype=a&role=a](https://teams.microsoft.com/l/meetup-join/19%3ameeting_NzhhNjgzNjktMmJkNi00ODQ3LWE3NWUtMTQ0YzBjOGMzOTEz%40thread.v2/0?context=%7B%22Tid%22%3A%2258420664-1284-4d81-9225-35da8165ae7a%22%2C%22Oid%22%3A%22e4bd9f48-5936-485c-82c1-bd8660567ae4%22%2C%22IsBroadcastMeeting%22%3Atrue%2C%22role%22%3A%22a%22%7D&btype=a&role=a)

**General Enquiries: Please contact the Committee Team at**  
[committeeteam@threeivers.gov.uk](mailto:committeeteam@threeivers.gov.uk)