

# AUDIT COMMITTEE

## NOTICE AND AGENDA

For a meeting to be held in the Penn Chamber, Three Rivers House, Northway, Rickmansworth on Thursday, 21 March 2024 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, 13 March 2024*

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, the minutes of the Audit Committee meeting held on Thursday, 30 November 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 and Declarations of Interest.

**5. INTERNAL AUDIT PROGRESS UPDATE REPORT**

(Pages 11 - 48)

This report details:

- Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2023/24 as at 8 March 2024.
- Proposed amendments to the approved 2023/24 Annual Audit Plan.
- Implementation status of all previously agreed audit recommendations from 2019/20 onwards.
- An update on performance management information as at 8 March 2024.

**Recommendation:**

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 8 March 2024.
- Approve amendments to the Audit Plan as at 8 March 2024.
- Agree changes to the implementation date for 4 audit recommendations (paragraph 2.5) for the reason set out in Appendices 3 to 7.
- Agree removal of implemented audit recommendations (Appendices 3 to 7).

**6. AUDIT PLAN 2024/25 REPORT**

(Pages 49 - 66)

The Council's Internal Audit Plan sets out the programme of internal audit work for the year ahead, and forms part of the Council's wider assurance framework. It supports the requirement to produce an audit opinion on the overall internal control environment of the Council, as well as a judgement on the robustness of risk management and governance arrangements, contained in the Chief Audit Executive's Annual Opinion Report.

Recommendation:

Members are recommended to approve the proposed Three Rivers District Council and the Watford and Three Rivers Shared Services Internal Audit Plans for 2024/25.

**7. STATEMENT OF ACCOUNTS UPDATE**

(Pages 67 - 114)

This report sets out the latest position for external audit of the Statement of Accounts for 2020/21, 2021/22 and 2022/23, and the timetable for the 2023/24 Statement of Accounts.

**Recommendation:**

The Audit Committee is recommended to:

- Note the update in relation to the 2021/22 and 2022/23 external audits.
- Note the progress in relation to onboarding the new external auditors for 2023/24.
- Ratify the Accounting Policies for 2023/24 as approved by the Director of Finance as set out in Appendix 4.

**8. EXTERNAL AUDITOR UPDATE**

(Verbal Report)

Verbal update by the Council's External Auditors.

**9. AUDIT COMMITTEE WORK PROGRAMME**

(Pages 115 - 118)

To consider a report by the Head of Finance recommending that the Committee consider and make any changes necessary to its Work Programme.

**10. OTHER BUSINESS**

Any other Items of Business approved under Item 3 of the Agenda.

**11. EXCLUSION OF PRESS AND PUBLIC**

If the Committee wishes to consider any 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 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.)

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