

AUDIT COMMITTEE

NOTICE AND AGENDA

For a meeting to be held at Three Rivers House, Northway, Rickmansworth, WD3 1RL on Tuesday 26 July 2022 at 7.30pm.

Members of the Committee:-

Councillors:

Tony Humphreys (Chair)
Ruth Clark
Lisa Hudson
Khalid Hussain

Raj Khiroya
Joan King
Shanti Maru
Chris Mitchell

*Joanne Wagstaffe, Chief Executive
18 July 2022*

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.

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

To receive any apologies for absence.

2.	MINUTES	(Pages 5 - 10)
	To confirm as a correct record the minutes of the Audit Committee Meeting held on Thursday 29 March 2022.	
3.	NOTICE OF ANY 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 Chairman to rule on the admission of such items	
4.	DECLARATION OF INTERESTS	
	To receive any declarations of interest.	
5.	2019/20 EXTERNAL AUDITORS DRAFT REPORT	(Pages 11 - 74)
	To receive the External Auditor's draft report for the 2019/20 accounts.	
6.	APPROVAL OF THE DRAFT STATEMENT OF ACCOUNTS 2019/20 AND ANNUAL GOVERNANCE STATEMENT 2021/22	(Pages 75 - 110)
7.	FRAUD ANNUAL REPORT	(Pages 111 - 130)
	This report informs members of the work of the Fraud Section for the financial year 2021 to date and provides updates on progress and developments.	
8.	TREASURY MANAGEMENT ANNUAL REPORT 2021/22	(Pages 131 - 136)
	This report gives details of the 2021/22 year-end review of the Treasury Management function.	
9.	THREE RIVERS DISTRICT COUNCIL 2021/22 ANNUAL ASSURANCE STATEMENT AND INTERNAL AUDIT ANNUAL REPORT	(Pages 137 - 164)
	This report:	
	a) Details the Shared Internal Audit Service's (SIAS) overall opinion on the adequacy and effectiveness of Three Rivers District Council's (the Council) framework of governance, risk management and control. Reference is made to significant matters and key themes.	
	b) Shows the outcomes of the self-assessment against the Public Sector Internal Audit Standards (PSIAS) incorporating the requirements of the Quality Assurance and Improvement Programme (QAIP).	
	c) Summarises the audit work that informs this opinion.	
	d) Shows SIAS performance in respect of delivering the Council's audit plan.	
	e) Presents the 2022/23 Audit Charter for approval.	
10.	TRDC SIAS PROGRESS AGAINST THE 2022/23 AUDIT PLAN	(Pages 165 - 210)
	This report details:	
	a) Progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2022/23 as at 15 July 2022.	
	b) Proposed amendments to the approved 2022/23 Annual Audit Plan.	
	c) Implementation status of all previously agreed audit recommendations from 2018/19 onwards.	
	d) An update on performance management information as at 15 July 2022.	
11.	FINANCIAL AND BUDGETARY RISKS	(Pages

A report by the Head of Finance 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.

12. COMMITTEE WORK PROGRAMME

(Pages
217 -
220)

To receive the Committee's work programme.

13. ANY OTHER BUSINESS

14. EXCLUSION FROM 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”.

15. OTHER BUSINESS if approved under item 3 above

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