
AUDIT COMMITTEE

NOTICE AND AGENDA

For a meeting to be held on Tuesday, 24 March 2026 at 7.30 pm at Penn Chamber, Three Rivers House, Rickmansworth.

Members of the Audit Committee:-

Councillors:

Tony Humphreys (Chair)
Harry Davies
Lisa Hudson
Stephen King
David Major

Keith Martin (Vice-Chair)
Ciaran Reed
Mike Sims
Cheryl Stungo

*Joanne Wagstaffe, Chief Executive
Monday, 16 March 2026*

1. APOLOGIES FOR ABSENCE

2. MINUTES OF PREVIOUS MEETING

(Pages 5 - 8)

To confirm, as a correct record, the minutes of the Audit Committee meeting held on 19 February 2026.

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 Chair to rule on the admission of such items.

4. DECLARATIONS OF INTEREST

To receive any declarations of interest.

5. Statement of Accounts Update 2025/26

(To Follow)

To follow

6. SIAS Progress report against Audit Plan 2025/26

(Pages 9 - 36)

This report details:

- a) Progress made by the Shared Internal Audit Service

(SIAS) in delivering the Council's annual audit plan for 2025/26 as at 6 March 2026.

- b) Proposed amendments to the approved 2025/26 Annual Audit Plan.
- c) Implementation status of all previously agreed audit recommendations from 2024/25 onwards.
- d) An update on performance management information as at 6 March 2026.
- e) The GIAS briefing paper in Appendix 6 as to the Global Internal Audit Standards – Domain III.

Recommendation

Members are recommended to:

- Note the Internal Audit Progress Report for the period to 6 March 2026
- Approve the Internal Audit Plan changes
- Agree removal of implemented audit recommendations set out in Appendix C
- Note the implementation status of all other internal audit recommendations in Appendix D.

7. TRDC Internal Audit Plan report 2026/27

(Pages 37 - 72)

The purpose of internal audit is to strengthen the Council's ability to create, protect, and sustain value by providing Members and management with independent, risk-based, and objective assurance, advice, insight, and foresight.

Recommendation

- Members are recommended to approve the proposed Three Rivers District Council Internal Audit Plan for 2026/27.
- Members are requested to note the SIAS Internal Audit Strategy & Service Plan, and invited to provide any comments.

8. WORK PROGRAMME

To follow.

That the Committee consider and makes necessary changes to its Work Programme.

9. OTHER BUSINESS - if approved under item 3 above

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

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.

The meeting may be livestreamed and an audio recording of the meeting will be made.