
AUDIT COMMITTEE

NOTICE AND AGENDA

For a meeting to be held on Thursday, 28 May 2026 at 7.30 pm at Penn Chamber, Three Rivers House, Rickmansworth.

Members of the Audit Committee:-

Councillors:

Tony Humphreys (Chair)
Shelley Gormley
Lisa Hudson
Matthew Hunt
David Major

Keith Martin (Vice-Chair)
Chris Mitchell
Ciaran Reed
Mike Sims

*Joanne Wagstaffe, Chief Executive
Wednesday, 20 May 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 24 March 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. Internal Audit Annual Report 2025/26

(Pages 9 - 40)

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 Global Internal Audit Standards (GIAS) incorporating the requirements of the Quality Assurance and Improvement Programme (QAIP).
 - c) Summarises the internal audit work that informs this opinion.
 - d) Shows SIAS performance in respect of delivering the Council's internal audit plan.
 - e) Presents the 2026/27 Audit Charter for approval.

Recommendation

Members are recommended to:

- Note the Annual Assurance Statement and Internal Audit Annual Report 2025/26
- Note the results of the self-assessment required by the Global Internal Audit Standards (GIAS) and the Quality Assurance and Improvement Programme (QAIP)
- Approve the SIAS Internal Audit Charter 2026/27
- Seek management assurance that the scope and resources for internal audit were not subject to inappropriate limitations in 2025/26

6. Statement of Accounts Update 2025/26 (Pages 41 - 66)

This report sets out changes in Accounting Policies for 2025/26 and the timelines for completion of the draft Statement of Accounts for 2025/26.

Recommendation

- To note the update in relation to the 2025/26 Statement of Accounts timeframes.
- To review the draft Accounting Policies for 2025/26 as set out in Appendix 1 and note that a further update will be presented to the Committee at the next meeting.

7. Annual Governance Statement 2025/26 (Pages 67 - 118)

8. OTHER BUSINESS - if approved under item 3 above

9. WORK PROGRAMME (Pages 119 - 122)

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

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.