

AUDIT COMMITTEE

NOTICE AND AGENDA

For a meeting to be held on Wednesday, 26 February 2025 at 7.30 pm at Penn Chamber, Three Rivers House, Rickmansworth, WD3 1RL.

Members of the Audit Committee:-

Councillors:

Tony Humphreys (Chair)
Lisa Hudson
Khalid Hussain
David Major

Keith Martin (Vice-Chair)
Ian Morris
Ciaran Reed
Mike Sims

*Joanne Wagstaffe, Chief Executive
Friday, 14 February 2025*

1. APOLOGIES FOR ABSENCE

2. MINUTES OF PREVIOUS MEETING

(Pages 5 - 10)

To confirm, as being a correct record, the minutes of the Audit Committee, held on 28 November 2024, and for them to be signed by the Chair.

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 2023/24

(Pages 11 - 144)

This report sets out the latest position for external audit of the Statement of Accounts for 2023/24. The latest version of the Statement of Accounts 2023/24 is presented to the Committee for approval alongside the Letter of Representation.

The accounts will be signed and published on the Council's website ahead of the relevant backstop date of 28 February 2025.

Recommendations

- i. To approve the Statement of Accounts 2023/24 at Appendix 1.
- ii. To approve the Letter of Representation 2023/24 at Appendix 2.
- iii. To agree that the Section 151 Officer, in consultation with the Chair of the Committee, can make further changes to the Statement of Accounts 2023/24 and the Letter of Representation for 2023/24 that may arise during the completion of the audit.
- iv. Agree that the Committee authorise and instruct the chair to sign the Statement of Accounts for 2023/24 once finalised and signed by the Section 151 Officer to confirm that the Statement of Accounts presents a true and fair view of:
 - (a) The financial position of the authority at the end of the financial year to which it relates; and
 - (b) That authority's income and expenditure for that financial year.

6. Audit Results Report 23/24

(Pages 145 - 186)

Independent Auditor's Report to the members of Three Rivers District Council.

7. OTHER BUSINESS - if approved under item 3 above

8. EXCLUSION OF 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 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.”

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.