

AUDIT COMMITTEE

NOTICE AND AGENDA

For a meeting to be held on Wednesday, 25 June 2025 at 7.30 pm at Penn Chamber, Three Rivers House, Rickmansworth, WD3 1RL.

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
Tuesday, 17 June 2025*

1. APOLOGIES FOR ABSENCE

2. MINUTES OF PREVIOUS MEETING

(Pages 5 - 10)

To confirm, as a correct record, the minutes of the Audit Committee meeting held on 25 March 2025.

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 and declarations of interest.

**5. TRDC SIAS ANNUAL ASSURANCE STATEMENT AND
INTERNAL AUDIT REPORT 2024-2025**

(Pages 11 - 42)

Recommendation

Members are recommended to:

- i. Note the Annual Assurance Statement and Internal Audit Annual Report 2024/25

- ii. Note the results of the self-assessment required by the Global Internal Audit Standards (GIAS) and the Quality Assurance and Improvement Programme (QAIP)
- iii. Approve the SIAS Audit Charter 2025/26
- iv. Seek management assurance that the scope and resources for internal audit were not subject to inappropriate limitations in 2024/25

6. TRDC EXTERNAL AUDIT PLAN AND ANNUAL AUDITOR'S REPORT 2024-2025 (Pages 43 - 104)

Recommendations

Detailed on page 23 under Improvement recommendations.

7. Statement of Accounts Update 2024/25 (Pages 105 - 108)

Recommendation

- i. To approve the Annual Governance Statement 2024/25
- ii. To note that the Director of Finance, or the Head of Finance under delegation from the Director of Finance, will authorise for issue a draft Statement of Accounts 2024/25 for public inspection by 30 June 2025, and a period of public inspection will commence on 1 July 2025.

8. AUDIT COMMITTEE - WORK PROGRAMME (Pages 109 - 112)

Recommendation

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

9. OTHER BUSINESS - if approved under item 3 above

10. 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.