

AUDIT COMMITTEE

NOTICE AND AGENDA

For a meeting to be held on Thursday, 19 February 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
Wednesday, 11 February 2026*

1. APOLOGIES FOR ABSENCE

2. MINUTES OF PREVIOUS MEETING

(Pages 5 - 8)

To confirm, as being a correct record, the minutes of the Audit Committee, held on 27 November 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 any declarations of interest.

5. Statement of Accounts Update 2024/25

(Pages 9 - 154)

This report provides an update on the status of the Statement of Accounts for 2024/25. The report provides an overview of revisions to the statements which have been made following the external audit process. The report confirms that Final Accounts will be published ahead of the statutory backstop date.

Appended to the report is a copy of the draft Letter of

Representation for approval.

Recommendation

The Committee is recommended to:

- i. Note that the Director of Finance will authorise for issue the final Statement of Accounts 2024/25 by 27 February 2026.
- ii. Approve the Letter of Representation

6. EXTERNAL AUDITOR'S UPDATE (Pages 155 - 262)

Recommendations – Appendix I.

7. WORK PROGRAMME (Pages 263 - 266)

Recommendation

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

8. OTHER BUSINESS - if approved under item 3 above

9. 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.