

THREE RIVERS DISTRICT COUNCIL

At a meeting of the Audit Committee held in the Penn Chamber, Three Rivers House, Rickmansworth, on Thursday, 26 September 2024 from 7.30 - 8.03 pm

Present: Councillors Councillor Tony Humphreys, Councillor Keith Martin, Lisa Hudson, Khalid Hussain, Ian Morris, Ciaran Reed and Mike Sims

Officers in Attendance:

Alison Scott, Director of Finance
Phil King, Data Protection and Resilience Manager
Sharon Keenyside, Interim Senior Democratic Officer

External in Attendance:

Leigha Britnell, Shared Internal Audit Services (SIAS)

AC16/23 APOLOGIES FOR ABSENCE

Apologies were received from Councillors Sara Bedford and David Major.

AC17/23 MINUTES

The minutes of the meeting held on 25 July 2024 were confirmed as a correct record and signed by the Chair of the meeting.

AC18/23 RISK MANAGEMENT STRATEGY

Phil King, Data Protection and Resilience Manager, presented the Risk Management Strategy report. The Risk Management Strategy was last reviewed in March 2022 and is reviewed every two years. Audit Committee is asked to consider the latest revision of the Council's Risk Management Strategy before it is presented to the Council's Policy and Resources Committee.

RESOLVED: to note the Risk Management Report.

AC19/23 STATEMENT OF ACCOUNTS UPDATE SEPTEMBER 2024

Alison Scott, Director of Finance, presented the report. The report sets out the latest position for external audit of the Statement of Accounts for 2020/21, 2021/22 and 2022/23 and 2023/24 including an update on the expected backstop arrangements.

Members discussed the backstop arrangements and the countrywide issue of getting audited accounts settled.

The Director of Finance gave reassurance to Committee that the new auditors, Azets had conducted an interim audit this year and would complete the audit next week. Discussions were taking place with Azets regarding them undertaking assurance work around the general fund balance.

RESOLVED: that the Committee noted the Statement of Accounts update.

AC20/23 FINANCIAL BUDGETARY RISK REPORT

Alison Scott, Director of Finance, presented the report. The report advised the Committee on the latest position in respect of the evaluation of financial risks facing the Council for discussion and any recommendations or comments they wish to make.

Members discussed the retrospective pay award. The Director of Finance reassured Members that every year there was a contingency in the budget for the pay award.

RESOLVED: that the Financial Budgetary Risk Report was noted.

**AC21/23 TRDC SIAS PROGRESS REPORT AGAINST THE 2024-25 AUDIT PLAN FOR 26
SEPTEMBER 2024**

Leigha Britnell, Client Audit Manager, presented the report. The Internal Audit Update Report detailed progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's annual audit plan for 2024/25 as at 13 September 2024, proposed amendments to the plan, implementation status of all agreed audit recommendations from 2019/20 onwards and an update on performance management as at 13 September 2024.

RESOLVED:

- i. to NOTE the Internal Audit Progress Report for the period to 13 September 2024.
- ii. to APPROVE amendments to the Audit Plan as at 13 September 2024.
- iii. to AGREE changes to the implementation date for 5 audit recommendations (paragraph 2.5) for the reason set out in appendices 3 to 6.
- iv. to AGREE removal of implemented audit recommendations (appendices 3 to 6).

AC22/23 AUDIT COMMITTEE WORK PROGRAMME

The Audit Committee Work Programme was noted.

CHAIR