

## **Audit Committee MINUTES**

**Of a meeting held in the Penn Chamber, Three Rivers House, Rickmansworth, on Thursday, 28 May 2026 from 7.30 pm - 8.16 pm.**

**Present:** Councillors

Tony Humphreys (Chair), Keith Martin, Shelley Gormley, Matthew Hunt, David Major, Ciaran Reed, Mike Sims and Narinder Sian (Substitute) (In place of Chris Mitchell)

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### **Officers in Attendance:**

Comie Campbell, Interim Head of Finance  
Anita Hibbs, Committee Officer  
Robert Thurlow, Chief Accountant

### **External in Attendance:**

Leigha Britnell, HCC Client Audit Manager  
Ayesha Ahmede, HCC Assistant Client Audit Manager

### **AC1/26      APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor Lisa Hudson and Councillor Chris Mitchell. Councillor Narinder Sian attended the meeting as a substitute for Councillor Mitchell.

### **AC2/26      MINUTES OF PREVIOUS MEETING**

The minutes of the Audit Committee, held on 24 March 2026 were confirmed as a correct record and signed by the Chair of the meeting.

### **AC3/26      NOTICE OF ANY OTHER BUSINESS**

There was no other business.

### **AC4/26      DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **AC5/26      INTERNAL AUDIT ANNUAL REPORT 2025/26**

Ayesha Ahmede introduced herself and briefly explained her role as Assistant Client Audit Manager.

The Assistant Client Audit Manager introduced the report.

Members raised concerns regarding the wording of the SIAS Internal Audit Charter 2026/27 at 7.3 and emphasised that the Audit Committee functions as an oversight body rather than being responsible for the effectiveness of governance and risk management, which are operational duties handled by council officers. Members agreed that whilst the Council sets strategy, officers manage day to day operations. Members agreed that the Charter will need to be updated to clarify these responsibilities and avoid confusion.

Councillor Keith Martin proposed an amendment to section 7.3 of the report as follows: The Audit Committee is also responsible for the *oversight* of the governance, risk, and control environment within the Council, holding operational managers to account for its delivery.

Councillor Ciaran Reed seconded the motion.

Councillor Tony Humphreys moved the recommendation as set out in the report with the proposed amendment to section 7.3 of the report.

On being put to the Committee, the motion was declared CARRIED by the Chair, the voting being by general assent.

RESOLVED:

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 with the amendment to state at:  
*7.3 The Audit Committee is also responsible for the oversight of the governance, risk, and control environment within the Council, holding operational managers to account for its delivery.*
- Seek management assurance that the scope and resources for internal audit were not subject to inappropriate limitations in 2025/26

#### **AC6/26          STATEMENT OF ACCOUNTS UPDATE 2025/26**

The Chief Accountant introduced the report, highlighting the key changes for approval and also clarified wording of the report at 3.1.10 that optionality is reinstated, meaning two options being available for treating accumulated depreciation.

There were no questions or comments.

The Committee noted the report.

RESOLVED:

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.

#### **AC7/26          ANNUAL GOVERNANCE STATEMENT 2025/26**

The Interim Head of Finance introduced the report.

Members inquired about the Equality Impact Assessment (EIA) forms that accompany the report, as only the templates were attached with the report.

The Interim Head of Finance assured that a completed EIA form will be circulated to committee members after the meeting. It was also clarified by officers that these forms would normally be completed with a policy report that is scheduled for another committee. In addition, officers explained that the EIA forms are not relevant to this particular report.

The Committee noted the report.

**AC8/26          OTHER BUSINESS - IF APPROVED UNDER ITEM 3 ABOVE**

There was no other business.

**AC9/26          WORK PROGRAMME**

Members discussed various options for training; including in-person and online. There was consensus that online training offers flexibility and can be recorded for catch up, which is beneficial. A hybrid option with in-person training recorded for later access was suggested as a compromise. Officers expressed concerns over half-hour training sessions before meetings; explaining that these would be insufficient for more technical topics such as Statement of Accounts and Treasury management. Separate, longer sessions on non-committee days or online would be preferable for comprehensive training. Members also discussed whether changing the committee start time from 7.30pm to 8.00pm, to accommodate a training session from 7.30pm would be feasible, but this would require approval. Members also emphasised the importance of essential training at the start of the municipal year to equip new Members with fundamental knowledge about the committee's role and functions. Officers emphasised that the training scheduled for 16 June should remain focused on the Statement of Accounts. In terms of the overall training; officers will need to have a discussion with the Director of Finance to determine what is achievable. There may be other resources available such as a new Member briefing pack. The validity of training was also addressed; officers confirming that they are refreshed annually. Training options by the Local Government Association (LGA) was also mentioned as a suitable alternative.

The Committee concluded that officers would have a discussion with the Director of Finance and explore best practice within local authority networks, and bring back options to Members to consider. The Chair also emphasised the importance of going ahead with the training already scheduled on 16 June for the Statement of Accounts as that is an item on the next Audit Committee's agenda.

The Committee noted the work programme.

**CHAIR**