

## **East Herts Council Report**

### **Leadership Team Meeting**

**Date of meeting: Tuesday 8 April 2025**

**Report by:** Brian Moldon, Head of Finance S151

**Report title:** Audit and Governance Committee Work Programme

**Ward(s) affected: (All Wards);**

**Summary** – To present to Audit and Governance Committee the Updated work programme for the year of finance and audit business with a summary, so that Members can see the business that will come before the Committee at each meeting.

### **RECOMMENDATIONS FOR AUDIT AND GOVERNANCE COMMITTEE**

- a) Approve the work programme as set out in the report; and
- b) Specify any training requirements.

#### **1.0 Proposal(s)**

- 1.1. Audit and Governance Committee's audit functions are:
  - 1.1.1. Approving the Council's statement of accounts.
  - 1.1.2. Consider the effectiveness of the Council's risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements.
  - 1.1.3. Seek assurances that action is being taken on risk-related issues identified by auditors and inspectors.
  - 1.1.4. Be satisfied that the Council's assurance statements, including reviewing the Annual Governance Statement against the good governance framework, properly reflect the risk environment and any actions required to improve it.

- 1.1.5. Approve internal audit's strategy, its plan and monitor its performance.
- 1.1.6. Approve the shared anti-fraud service strategy, its plan and monitor its performance.
- 1.1.7. Review summary internal audit reports and the main issues arising and seek assurance that action has been taken where necessary.
- 1.1.8. Receive the annual report of the head of internal audit.
- 1.1.9. Receive and consider the reports of external audit (including the annual audit letter) and inspection agencies, and monitor management action in response to the issues raised.
- 1.1.10. Ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies and that the value of the audit process is actively promoted.
- 1.1.11. Review the financial statements, external auditor's opinion and reports to Members, and monitor management action in response to the issues raised by external audit.
- 1.1.12. Oversight of the Council's commercial projects.

1.2. Audit and Governance Committee's finance functions are:

- 1.2.1. Receive budget monitoring reports and risk management reports.
- 1.2.2. Lead the cross-Member scrutiny and consideration of the Council's draft annual budget and medium-term financial plan.
- 1.2.3. Scrutinise the Council's Annual Investment Strategy, Annual Capital Strategy, Mid-Year Treasury Management Report and Annual Treasury Management Report and through review gain assurance that systems of governance and control for Treasury Management are effective.
- 1.2.4. Where appropriate, assisting the Council and the Executive in the development of its budget and policy framework by in-depth analysis of financial, procurement and governance related policy issues.

1.2.5. Where relevant to the audit or finance functions of the Committee, overseeing and scrutinising all Internal, Corporate and Corporate Governance functions of the Council.

1.3. In order to fulfil these functions a series of reports will be brought to Members to provide:

- 1.3.1. Assurance that the council's financial affairs are being properly managed and that the council is making the best use of resources;
- 1.3.2. An adequate and effective system of internal audit is operating and that its approved plan is being delivered;
- 1.3.3. The Council's governance arrangements are adequate;
- 1.3.4. That key business risks have been identified, evaluated and are being managed;
- 1.3.5. That key systems and controls are operating effectively giving assurance that the Statement of Accounts is materially correct and can be approved; and
- 1.3.6. Receive and consider the external auditor's Audit Plan, Audit Results Report and Annual Audit Letter.

2.0 Receive copies of Executive budget monitoring reports, for information, so that the final accounts outturn position can be compared to forecasts during the year.

#### Training

- 2.1. Training for Members of the Committee will be delivered for the first 30 minutes of the Committee meeting and will be related to the business before the Committee.
- 2.2. Members are recommended to review the proposed work programme and suggested training and identify any other training needs they require.

### **3.0 Work Programme**

- 3.1. The Committee will note that outstanding statement of accounts have been shown within the updated work programme.
- 3.2. Years 2021/22, 2022/23, and 2023/24 will be utilising Backstop arrangements to progress and help re-set the normal cycle.

- 3.3. 2024/25 Statement of Accounts are expected to be completed by the end of June 2025 and Audited by Azets, in line with the 2024/25 arrangements.
- 3.4. The work programme for the Committee is proposed to be as per Appendix A:

#### **4.0 Reasons**

- 4.1. To ensure that Audit and Finance Committee is aware of the work programme and ensure that Members have the opportunity to request any training or briefing around upcoming items.

#### **5.0 Risks**

- 5.1. Risk Management is reported to the Committee regularly.

#### **6.0 Implications/Consultations**

##### **Community Safety**

No

##### **Data Protection**

Data Protection reports and policies will be brought before the Committee as appropriate.

##### **Equalities**

No

##### **Environmental Sustainability**

No

##### **Financial**

The report details the Committee's responsibilities in relation to finance.

##### **Health and Safety**

No

##### **Human Resources**

No

## **Human Rights**

No

## **Legal**

Legal requirements are noted in the report summaries in the table in this report.

## **Specific Wards**

No

## **7.0 Background papers, appendices and other relevant material**

### **7.1 Appendix A – Updated Work Programme**

## **Contact Officer**

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