

## **East Herts Council Report**

### **Leadership Team Meeting**

**Date of meeting: Tuesday 20 May 2025**

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

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

**Ward(s) affected: All**

**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.
- 1.4 Receive copies of Executive budget monitoring reports, for information, so that the final accounts outturn position can be compared to forecasts during the year.
- 1.5 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.
- 1.6 Members are recommended to review the proposed work programme and suggested training and identify any other training needs they require.

## **2.0 Work Programme**

- 2.1 The Committee will note that outstanding statement of accounts have been shown within the updated work programme.
- 2.2 2023/24 will be utilising Backstop arrangements to progress and help re-set the normal cycle.
- 2.3 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.

2.4 The work programme for the Committee is proposed to be as per Appendix A.

### **3.0 Reason(s)**

3.1 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.

### **4.0 Risks**

4.1 Risk Management is reported to the Committee regularly.

### **5.0 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**

No

#### **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

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

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

**Contact Officer** Brian Moldon, Head of Finance S151

[Brian.Moldon@eastherts.gov.uk](mailto:Brian.Moldon@eastherts.gov.uk)

## **Report Author**

Brian Moldon, Alison Street, Head of Finance,  
Financial Planning Manager

[Brian.Moldon@eastherts.gov.uk](mailto:Brian.Moldon@eastherts.gov.uk)