

East Herts Council Report

Audit and Governance Committee

Date of meeting: Wednesday 26 November 2025

Report by: Brian Moldon, Director of Finance, Risk and Performance

Report title: Audit and Governance Committee Work Programme

Ward(s) affected: All

Summary – This report presents the updated Finance and Audit Work Programme to the Audit and Governance Committee. It provides a summary of the business scheduled for consideration at each meeting throughout the current municipal year. The aim is to give Members a clear overview of the Committee's forward plan.

RECOMMENDATIONS FOR AUDIT AND GOVERNANCE COMMITTEE

- a) Approve the Finance and Audit Work Programme for the 2025/26 municipal year as outlined in the report.
- b) Identify any training requirements to support Members in fulfilling their roles effectively.

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 The Committee's responsibilities in relation to finance include:
- 1.2.1 Receiving budget monitoring and risk management reports.
 - 1.2.2 Leading cross-Member scrutiny of the Council's draft annual budget and Medium-Term Financial Plan.
 - 1.2.3 Scrutinising the Annual Investment Strategy, Annual Capital Strategy, Mid-Year Treasury Management Report, and Annual Treasury Management Report, and gaining assurance on the effectiveness of governance and control systems for Treasury Management.
 - 1.2.4 Supporting the Council and Executive, where appropriate, in developing the budget and policy framework through in-depth analysis of financial, procurement, and governance-related policy issues.
 - 1.2.5 Overseeing and scrutinising all Internal, Corporate, and Corporate Governance functions of the Council, where relevant to the Committee's audit or finance remit.
- 1.3 To support the Committee in fulfilling its functions, a series of reports will be presented to Members to provide assurance that:
- 1.3.1 The Council's financial affairs are being properly managed and resources are used effectively.
 - 1.3.2 An adequate and effective internal audit system is in place and the approved plan is being delivered.
 - 1.3.3 Governance arrangements are robust and fit for purpose.
 - 1.3.4 Key business risks are identified, evaluated, and managed appropriately.
 - 1.3.5 Key systems and controls are operating effectively, providing assurance that the Statement of Accounts is materially correct and can be approved.

- 1.3.6 External audit reports, including the Audit Plan, Audit Results Report, and Annual Audit Letter, are received and considered.
- 1.4 Budget Monitoring - Executive budget monitoring reports will be shared with the Committee for information, enabling comparison between forecast and final outturn positions.
- 1.5 Member Training - Training for Committee Members will be delivered during the first 30 minutes of each meeting and will be aligned with the business scheduled for discussion.
- 1.6 Training Needs - Members are encouraged to review the proposed work programme and training schedule, and to identify any additional training needs.

2.0 Work Programme

- 2.1 The proposed Work Programme for the Audit and Governance Committee for the 2025/26 municipal year is set out in Appendix A.

3.0 Reason(s)

- 3.1 To ensure that Audit and Governance 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

6.1 Appendix A – Updated work programme for 2025/26

6.2 Appendix B – Propose schedule for 2026/27 programme

Contact Officer

Brian Moldon, Director for Finance, Risk and Performance

brian.moldon@eastherts.gov.uk

Report Author

Brian Moldon, Director for Finance, Risk and Performance

Brian.moldon@eastherts.gov.uk