

## **East Herts Council Report**

### **Audit and Governance Committee**

**Date of meeting: Tuesday 24 February 2026**

**Report by:** Brian Moldon, Director for Finance, Risk and Performance

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

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

**Summary** – This report presents the updated Finance and Audit Work Programme for the Audit and Governance Committee. It provides a summary of the items scheduled for consideration at each meeting during the current municipal year and for 2026/27. The aim is to give Members a clear overview of the Committee's forward plan and upcoming areas of business.

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

- a) Note and consider the Finance and Audit Work Programme for the 2025/26 municipal year and for 2026/27 as outlined in the report.
  
- b) Identify any training requirements to support Members in fulfilling their roles effectively.

#### **1. 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. Work Programme**

- 2.1. The proposed work programme for the Audit and Governance Committee for the remainder of the 2025/26 municipal year, and for the 2026/27 municipal year, is set out in Appendix A.

## **3. Reasons(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. Risks**

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

## **5. 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. Background papers, appendices and other relevant**

6.1. Appendix A – Updated work programme for 2025/26 and 2026/27.

### **Contact Officer**

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