

Committee	Author	Report Title	Report Summary
Audit & Governance Committee  Jun-26	Michele Aves	Appointment of Vice- Chairman for 2026/27	Members will vote to appoint the Vice Chairman of the Committee
		Training:	Members are invited to nominate a training topic
	Azets	Audit Plan 2025/26	To present the external auditors audit plan for auditing the 2025/26 Statement of Accounts.
	Alison Street	Provisional Outturn 2025/26	To present to Audit and Governance Committee the provisional General Fund Revenue and Capital Outturn. The figures remain provisional until the external auditor has completed the audit.
	Brian Moldon	Noting draft Statement of Accounts 2025/26	Regulation 10 (1) of the Accounts and Audit Regulations 2015 requires the Statement of Accounts to be approved by a resolution of a committee of the Council, such approval to take place before 30 September immediately following the end of a year, or as soon as practicable after the conclusion of the audit.
	Sara Saunders	Leisure Annual Report	To present to Audit & Governance Committee an annual report on leisure so that the Committee can assure Council that the investment in new leisure centres is performing as per the business case and making a return to the council after servicing debt.
	Simon Martin	Annual Assurance Statement and Internal Audit Annual Report	To present to Audit and Governance Committee the Annual Report on Internal Audit Activity for the preceding financial year and the level of assurance on the financial systems. Regulation 6 of The Accounts and Audit Regulations 2015 require the Council, at least once a year, to conduct a review of the effectiveness of its internal audit.
	Ben Wood	BEAM Business Plan	To present to Audit & Governance Committee the BEAM Update including revised Business Plan
	Brian Moldon	Strategic Risk Register Monitoring Q4 2025/26	To present to Audit and Governance Committee the Strategic Risk Register Monitoring at the end of quarter 4.
	Brian Moldon	Effectiveness of the Audit Committee	To present an initial completion of the self assessment on the effectiveness of the Audit Committee for the members to review and update as necessary.
Brian Moldon	Audit and Governance Committee Work Programme	To present to Audit and Governance Committee an update on the work programme for the year.	

Committee	Author	Report Title	Report Summary
Audit & Governance Committee Sep-26		Training	Members are invited to nominate a training topic
	Nicola Munro	Treasury Management 2025/26 Outturn Report	To provide Audit and Governance Committee with a copy of the Treasury Management Outturn Report so that they can scrutinise the Report
	Alison Street	Financial Management 2026/27 – Quarter 1 Forecast to Year End	To provide Audit and Governance Committee with a copy for information of the Executive Report with the forecast position on revenue spending and the capital programme as at the end of quarter 1.
	Simon Martin	Shared Internal Audit Service Internal Audit Plan Progress Report	To present to Audit and Governance Committee the Shared Internal Audit Service's progress against the Internal Audit Plan 2026/27
	Nick Jennings	Shared Anti-fraud Service Anti-Fraud Plan progress report	To present to Audit and Governance Committee the Shared Anti-Fraud Service's progress against the Anti-Fraud Plan Annual Report 2026/27.
	Procurement	Annual Update	To present to Audit and Governance Committee annual update on Procurement
	Brian Moldon	Strategic Risk Register Monitoring Q1 2026/27 and Annual Review of Risk Management Strategy	To present to Audit and Governance Committee the Strategic Risk Register Monitoring at the end of quarter 1.
	Ben Wood	Assets of Community Value	To present to Audit & Governance Committee the Register of Assets of Community Value annual update report.
	Tyron Suddes	Data Protection Update	To present to Audit and Governance Committee the progress on data protection policies and practices.
	Brian Moldon	Review of Anti-Fraud and Corruption Policies	To review and approve a number of new policies around Anti-Fraud and Corruption.
Brian Moldon	Audit and Governance Committee Work Programme	To present to Audit and Governance Committee an update on the work programme for the year.	

Committee	Author	Report Title	Report Summary
Audit & Governance Committee  Nov-26		Training: TBD	Members are invited to nominate a training topic
	Jackie Bruce	Annual Infrastructure Funding Statement Report 2025/26	To present to Audit and Governance Committee an update on Section 106 contributions and the council's Annual Infrastructure Funding Statement Report 2024/25
	Alison Street	Financial Management 2026/27 – Quarter 2 Forecast to Year End	To provide Audit and Governance Committee with a copy for information of the Executive Report with the forecast position on revenue spending and the capital programme as at the end of quarter 2.
	Nicola Munro	Treasury Management 2026/27 Mid-Year Review	To provide Audit and Governance Committee with a copy of the Treasury Management Mid-Year Review Report so that they can scrutinise the Report
	Brian Moldon	Strategic Risk Register Monitoring Q2 2026/27	To present to Audit and Governance Committee the Strategic Risk Register Monitoring at the end of quarter 2.
	Brian Moldon	Medium Term Financial Plan 2027-2032	To present the update Medium Term Financial Plan
	External Auditor	External Audit Planning Report and Annual Audit Report	To present to Audit & Governance Committee an update position on the 2025/26 Audit
	Simon Martin	Shared Internal Audit Service Internal Audit Plan Progress Report	To present to Audit and Governance Committee the Shared Internal Audit Service's progress against the Internal Audit Plan.
	Nick Jennings	Shared Anti-fraud Service Anti-Fraud Plan progress report	To present to Audit and Governance Committee the Shared Anti-Fraud Service's progress against the Anti-Fraud Plan.
	Matt Canterford	Cyber Security Update	To present to Audit & Governance Committee an update on the impact of Cyber Security for East Herts Council
Brian Moldon	Audit and Governance Committee Work Programme	To present to Audit and Governance Committee an update on the work programme for the year.	

Committee	Author	Report Title	Report Summary
Audit & Governance Committee	External Auditor	Approval of the Statement of Accounts 2025/26	Regulation 10 (1) of the Accounts and Audit Regulations 2015 requires the Statement of Accounts to be approved by a resolution of a committee of the Council, such approval to take place before 31 January immediately following the end of a year, or as soon as practicable after the conclusion of the audit.
Audit & Governance and Overview and Scrutiny Joint Committee  Jan-27	Alison Street	Budget Scrutiny - Budget 2026/27 and Medium Term Financial Plan 2026-30	Executive Member for Financial Sustainability to present to Audit and Governance Committee the Executive's proposed General Fund Budget and Medium Term Financial Plan for scrutiny.
	Nicola Munro	Capital Strategy and Minimum Revenue Provision Policy 2026/27 for scrutiny	Executive Member for Financial Sustainability to present to Audit and Governance Committee the Executive's proposed Capital Strategy and Minimum Revenue Provision Policy for scrutiny.
	Nicola Munro	Investment Strategy 2026/27 for scrutiny	Executive Member for Financial Sustainability to present to Audit and Governance Committee the Executive's proposed Investment Strategy for scrutiny.

Committee	Author	Report Title	Report Summary
Audit & Governance Committee  Feb-27	Alison Street	Financial Management 2025/26 – Quarter 3 Forecast to Year End	To provide Audit and Governance Committee with a copy for information of the Executive Report with the forecast position on revenue spending and the capital programme as at the end of quarter 3.
	Brian Moldon	Strategic Risk Register Monitoring Q3 2025/26	To present to Audit and Governance Committee the Strategic Risk Register Monitoring at the end of quarter 3.
	Brian Moldon	Audit and Governance Committee Work Programme	To present to Audit and Governance Committee an update on the work programme for the year.

Committee	Author	Report Title	Report Summary
Audit & Governance Committee  Mar-27	Nick Jennings	Anti-Fraud Plan 2027/28	To present to Audit and Governance Committee the Shared Anti-Fraud Service Anti-Fraud Plan for the financial year 2026/27.
	Simon Martin	Internal Audit Plan 2027/28	To present to Audit and Governance Committee the Shared Internal Audit Service Audit Plan for the financial year 2026/27.
	Alison Street	Update to the 2026/27 Accounting Policies	To update the Accounting Policies for 2025/26 and subsequent years.
	Brian Moldon	Audit and Governance Committee Work Programme	To present to Audit and Governance Committee an update on the work programme for the year.

#### Members Training undertaken

Nov-25	Shared Anti-Fraud Awareness Training	From SAFS our in-house service
Feb-26	Treasury Management Training	From external treasury advisors - Arlingclose
Jun-26	Risk Management Training	From external Risk Consultant

Statement of Accounts	Date for Publication of Draft SoA	Date for Audited Statement of Accounts	Dates when completed
2023/24	31/05/2024	28/02/2025	Accounts Published on 30 April 2025 - Signed off 1 October 2025
2024/25	30/06/2025	27/02/2026	Accounts published on 27 June 2025 - Signed off 26 February 2026
2025/26	30/06/2026	31/01/2027	
2026/27	30/06/2027	30/11/2027	
2027/28	30/06/2028	30/11/2028	