

Agenda

Audit and Governance Committee

Date: **Tuesday 26 March 2024**

Time: **2.00 pm**

Place: **Conference Room 1, Herefordshire Council Offices,
Plough Lane, Hereford, HR4 0LE**

Notes: Please note the time, date and venue of the meeting.

For any further information please contact:

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If you would like help to understand this document, or would like it in another format, please call Jen Preece, Democratic Services Officer on 01432 261699 or e-mail jennypreece@herefordshire.gov.uk in advance of the meeting.

Agenda for the meeting of the Audit and Governance Committee

Membership

Chairperson **Councillor David Hitchiner**
Vice-chairperson **Councillor Aubrey Oliver**

Councillor Chris Bartrum
Councillor Frank Cornthwaite
Councillor Peter Hamblin
Councillor Robert Highfield
Councillor Mark Woodall

Agenda

		Pages
1.	<p>APOLOGIES FOR ABSENCE</p> <p>To receive apologies for absence.</p>	
2.	<p>NAMED SUBSTITUTES (IF ANY)</p> <p>To receive details of any councillor nominated to attend the meeting in place of a member of the committee.</p>	
3.	<p>DECLARATIONS OF INTEREST</p> <p>To receive declarations of interest in respect of items on the agenda.</p>	
4.	<p>MINUTES</p> <p>To approve and sign the minutes of the meeting held on 30 January 2024.</p>	11 - 20
<p>HOW TO SUBMIT QUESTIONS</p> <p>Deadline for receipt of questions is 5pm on Wednesday 20 March 2024.</p> <p>Questions must be submitted to councillorservices@herefordshire.gov.uk.</p> <p>Questions sent to any other address may not be accepted.</p> <p>Accepted questions and the response to them will be published as a supplement to the agenda papers prior to the meeting. Further information and guidance is available at www.herefordshire.gov.uk/getinvolved</p>		
5.	<p>QUESTIONS FROM MEMBERS OF THE PUBLIC</p> <p>To receive any questions from members of the public.</p>	
6.	<p>QUESTIONS FROM COUNCILLORS</p> <p>To receive any questions from councillors.</p>	
7.	<p>EXTERNAL AUDITOR'S DRAFT ANNUAL PLAN 2023/24</p> <p>To review and agree the external auditor's plan for 2023/24.</p>	21 - 56
8.	<p>MANAGING RISK ACROSS THE COUNCIL</p> <p>To consider the report outlining how the council currently manages risk and note any opportunities for improvement.</p> <p>(Papers to follow).</p>	To Follow
9.	<p>STATUTORY ACCOUNTS 2023/24 PROGRESS, ACCOUNTING POLICIES AND ESTIMATES</p> <p>To provide an update on progress made against the 2023/24 statutory accounts workplan and present the accounting policies and estimates which inform the financial statements.</p>	57 - 78
10.	<p>INTERNAL AUDIT PLANNING PAPER 2024/25</p> <p>To introduce the concept of a rolling audit plan for 2024/25 to the Audit and</p>	79 - 88

	Governance Committee for discussion and approval.	
11.	INTERNAL AUDIT UPDATE REPORT QUARTER 4 2023/24 To update members on the progress of internal audit work and to bring to their attention any key internal control issues arising from work recently completed. To assure the committee that action is being taken on risk related issues identified by internal audit. This is monitored through acceptance of agreed management actions and progress updates in implementing the action plans. In addition, occasions where audit actions not accepted by management are documented if it is considered that the course of action proposed by management presents a risk in terms of the effectiveness of or compliance with the council's control environment.	89 - 108
12.	WORK PROGRAMME To consider the work programme for the committee.	109 - 112
13.	DATE OF NEXT MEETING Tuesday 11 June 2024, 2pm.	
14.	EXCLUSION OF PUBLIC AND PRESS In the opinion of the Proper Officer, the next item will not be, or is likely not to be, open to the public and press at the time it is considered RECOMMENDATION: That under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in Schedule 12(A) of the Act as indicated below; Paragraph 3 - Information relating to the financial or business affairs of any particular person (including the authority holding that information)	
15.	INTERNAL AUDIT PROGRESS REPORT QUARTER 4 2023/24 APPENDIX B - LIMITED ASSURANCE AUDIT To consider the Limited Assurance Audit (Exempt Appendix B) from the Internal Auditors Quarter 4 report 2023/24.	113 - 116