

# Agenda

## Audit and Governance Committee

Date: **Tuesday 24 March 2026**

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Time: **2.00 pm**

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

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

For any further information please contact:

**Jen Preece, Democratic Services Officer**

Tel: 01432 261699

Email: [jennypreece@herefordshire.gov.uk](mailto:jennypreece@herefordshire.gov.uk)

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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](mailto: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 Mark Woodall**

**Councillor Chris Bartrum**

**Councillor Frank Cornthwaite**

**Councillor Peter Hamblin**

**Councillor Robert Highfield**

**Councillor Aubrey Oliver**

**Kerry Diamond Independent Expert**

## Agenda

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|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>APOLOGIES FOR ABSENCE</b></p> <p>To receive apologies for absence.</p>                                                                                                                                                                                               |          |
| 2.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>NAMED SUBSTITUTES (IF ANY)</b></p> <p>To receive details of any councillor nominated to attend the meeting in place of a member of the committee.</p>                                                                                                                |          |
| 3.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>DECLARATIONS OF INTEREST</b></p> <p>To receive declarations of interest in respect of items on the agenda.</p>                                                                                                                                                       |          |
| 4.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>MINUTES</b></p> <p>To approve and sign the minutes of the meeting held on 27 January 2026.</p>                                                                                                                                                                       | 11 - 18  |
| <p><b>HOW TO SUBMIT QUESTIONS</b></p> <p>Deadline for receipt of questions is 5pm on Wednesday 18 March 2026.</p> <p>Questions must be submitted to <a href="mailto:councillorservices@herefordshire.gov.uk">councillorservices@herefordshire.gov.uk</a>.</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 <a href="http://www.herefordshire.gov.uk/getinvolved">www.herefordshire.gov.uk/getinvolved</a></p> |                                                                                                                                                                                                                                                                            |          |
| 5.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>QUESTIONS FROM MEMBERS OF THE PUBLIC</b></p> <p>To receive any questions from members of the public.</p>                                                                                                                                                             |          |
| 6.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>QUESTIONS FROM COUNCILLORS</b></p> <p>To receive any questions from councillors.</p>                                                                                                                                                                                 |          |
| 7.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>CONSTITUTION UPDATES</b></p> <p>A report to recommend changes to the Constitution to full Council.</p>                                                                                                                                                               | 19 - 62  |
| 8.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>STATUTORY ACCOUNTS 2025/26 PROGRESS, ACCOUNTING POLICIES AND ESTIMATES</b></p> <p>To provide an update on progress made against the 2025/26 statutory accounts workplan and present the accounting policies and estimates which inform the financial statements.</p> | 63 - 84  |
| 9.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            | <p><b>EXTERNAL AUDITOR'S DRAFT ANNUAL PLAN 2025/26</b></p> <p>To review and agree the external auditor's draft annual plan for 2025/26.</p>                                                                                                                                | 85 - 120 |

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| <p><b>10. INTERNAL AUDIT UPDATE REPORT Q4 2025/26</b></p> <p>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.</p> <p>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.</p> <p>N.B Appendix A SWAP Internal Audit Progress Report Quarter 4 2025-26 – Paper to follow.</p> | <p>121 - 124</p> |
| <p><b>11. WORK PROGRAMME</b></p> <p>To consider the work programme for the committee.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <p>125 - 128</p> |
| <p><b>12. DATE OF NEXT MEETING</b></p> <p>Tuesday 9 June 2026. 2pm.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                  |