

NORTH HERTFORDSHIRE DISTRICT COUNCIL

DECISION SHEET

Meeting of the Finance, Audit and Risk Committee held in the Council Chamber, District Council Offices, Gernon Road, Letchworth, Herts
on Wednesday, 13th September, 2023 at 7.30 pm

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Terry Hone, Terry Tyler, Tom Plater, Chris Lucas and Independent Person John Cannon.

2 MINUTES - 21 JUNE 2023

RESOLVED: That the Minutes of the Meeting of the Committee held on 21 June 2023 be approved as a true record of the proceedings and be signed by the Chair.

3 NOTIFICATION OF OTHER BUSINESS

There was no other business notified.

4 CHAIR'S ANNOUNCEMENTS

- (1) The Chair advised that, in accordance with Council Policy, the meeting would be audio recorded;
- (2) The Chair drew attention to the item on the agenda front pages regarding Declarations of Interest and reminded Members that, in line with the Code of Conduct, any Declarations of Interest needed to be declared immediately prior to the item in question.
- (3) The Chair advised for the purposes of clarification for that 4.8.23(a) of the Constitution did not apply to this meeting.

5 PUBLIC PARTICIPATION

There was no public participation at this meeting.

6 FINAL AUDIT RESULTS REPORT 2021-22

RESOLVED: That the Final Audit Results Report 2021-22 was noted.

7 STATEMENT OF ACCOUNTS 2021-22

RESOLVED: That the Committee:

- (1) Noted the 2021/22 Annual Statement of Accounts as set out in Appendix A.
- (2) Noted the audit work completed to date, the findings from that work and the resultant changes made to the Statement of Accounts.
- (3) Approved the 2021/22 Annual Statement of Accounts, and that the Chair of the Committee signed the Statement of Accounts to confirm that they have been approved by the Committee.

REASON FOR DECISIONs: To ensure that the Council abides by the Audit and Account Regulations 2015, which require the approval and publication of audited Statement of Accounts.

8 ANNUAL AUDIT REPORT FOR 2021-22

RESOLVED: That the Annual Audit Report 2021-22 was noted.

9 SAFS ANTI-FRAUD REPORT 2022-23

RESOLVED: That the Committee:

- (1) Noted the activity undertaken by the Shared Anti-Fraud Service to deliver the 2022-23 Anti-Fraud Plan for the Council.
- (2) Noted the other anti-fraud activities undertaken to protect the Council.

10 SAFS ANTI-FRAUD PROGRESS REPORT 2023-24

RESOLVED: That the Committee noted the progress by Officers and the Shared Anti-Fraud Service to deliver the 2023-24 Anti-Fraud Plan for the Council.

11 SIAS SERVICE REPORT UPDATE 2023-24

RESOLVED: That the Committee:

- (1) Noted the SIAS Progress report for the period to 25 August 2023.
- (2) Noted the plan amendments to the 2023-24 Annual Audit Plan.

12 ANNUAL GOVERNANCE STATEMENT 2022-23

RESOLVED: That the Committee:

- (1) Approved the amended AGS and Action plan (Appendix A).
- (2) Noted the current position of the actions within the AGS Action Plan, outlined at Appendix B.

REASONS FOR DECISIONS:

- (1) The AGS must be considered and approved by this Committee before the approval of the Statement of Accounts under Regulation 6(4)(a) of the Accounts and Audit Regulations ('AAR') 2015/234.
- (2) The Committee is the legal body with responsibility for approval of the AGS.
- (3) Reviewing the AGS Action Plan during 2023-24 will provide the Committee with assurances that the Council is examining and where necessary improving its governance arrangements.

13 FIRST QUARTER REVENUE BUDGET MONITORING 2023-24

RECOMMENDED TO CABINET:

- (1) That Cabinet note this report.
- (2) That Cabinet approves the changes to the 2023/24 General Fund budget, as identified in table 3 and paragraph 8.2, a £1.119million decrease in net expenditure.

- (3) That Cabinet notes the changes to the 2024/25 General Fund budget, as identified in table 3 and paragraph 8.2, a total £270k increase in net expenditure. These will be incorporated in the draft revenue budget for 2024/25.

REASONS FOR REFERRAL: Members are able to monitor, make adjustments within the overall budgetary framework and request appropriate action of Services who do not meet the budget targets set as part of the Corporate Business Planning process.

14 FIRST QUARTER INVESTMENT STRATEGY (CAPITAL AND TREASURY) REVIEW 2023-24

RECOMMENDATIONS TO CABINET:

- (1) That Cabinet notes the forecast expenditure of £10.438M in 2023/24 on the capital programme, paragraph 8.3 refers.
- (2) That Cabinet approves the adjustments to the capital programme for 2023/24 onwards, as a result of the revised timetable of schemes detailed in table 2 and 3, increasing the overall estimated spend in 2024/25 and beyond by £1.271M.
- (3) That Cabinet notes the position of the availability of capital resources, as detailed in table 4 paragraph 8.6 and the requirement to keep the capital programme under review for affordability.
- (4) That Cabinet is asked to note the position of Treasury Management activity as at the end of June 2023.

REASON FOR REFERRAL:

- (1) Cabinet is required to approve adjustments to the capital programme and ensure the capital programme is fully funded.
- (2) To ensure the Council's continued compliance with CIPFA's code of practice on Treasury Management and the Local Government Act 2003 and that the Council manages its exposure to interest and capital risk.

15 POSSIBLE AGENDA ITEMS FOR FUTURE MEETINGS

The Chair Stated that due to Councillor turnout this item would be discussed at the next meeting.