

NORTH HERTFORDSHIRE DISTRICT COUNCIL

DECISION SHEET

Meeting of the Finance, Audit and Risk Committee held in the Council Chamber, District Council Offices, Letchworth Garden City, SG6 3JF on Wednesday, 13th November, 2024 at 7.30 pm

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Sean Nolan.

Having given due notice Councillor Daniel Wright-Mason substituted for Councillor Nolan.

2 MINUTES - 4 SEPTEMBER 2024

RESOLVED: That the Minutes of the Meeting of the Committee held on 4 September 2024 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 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 that section 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 SAFS ANTI FRAUD UPDATE

RESOLVED: That the Finance, Audit and Risk Committee noted the progress by Officers and the Shared Anti-Fraud Service to deliver the Anti-Fraud Plan for the Council.

7 SIAS PROGRESS REPORT 2024/25

RESOLVED: That the Finance, Audit and Risk Committee noted:

- (1) The SIAS Progress Report for the period to 25 October 2024.
- (2) The implementation status of the reported high priority recommendations.
- (3) The plan amendments to the 2024/25 Annual Audit Plan.

8 STATEMENT OF ACCOUNTS 2022/23 AND 2023/24

RESOLVED: That the Finance, Audit and Risk Committee:

- (1) Noted the 2022/23 Annual Statement of Accounts as set out in Appendix B.
- (2) Delegated to the Chair of the Committee the final approval of the 2022/23 Annual Statement of Accounts. This would include confirming that the Chair of the Committee can sign the Statement of Accounts to confirm that they have been approved by the Committee.
- (3) Noted that the Annual Governance Statement for 2022/23 was approved by the Committee in September 2023, and that nothing has been identified since that date that would require a change to that Annual Governance Statement.
- (4) Noted the progress made in the audit of the 2023/24 Annual Statement of Accounts.
- (5) Noted the additional audit fees that have been notified by KPMG in relation to ISA315r of £11,597, which will be subject to approval by PSAA.
- (6) Noted the completion report and the process that would be followed for the approval of the 2022/23 Accounts as detailed in paragraph 8.13 of the supplementary report.
- (7) Formally thanked Ernst and Young for their work and support to the Committee over the last eight years.

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. Furthermore, to meet the back-stop deadlines set out in the Accounts and Audit (Amendment) Regulations 2024.

9 CODE FOR STATUTORY OFFICERS (HEAD OF PAID SERVICE, SECTION 151 AND MONITORING OFFICERS)

RESOLVED:

- (1) That the Finance, Audit and Risk Committee noted the content of the report and Appendix A, and make any suggestions on future actions, particularly with reference to 7.6 and 7.7 of this report.
- (2) That the Code would be circulated as proposed under section 7.7 of the report.
- (3) That the Committee supported that the Council should formally adopt the Code as proposed.

REASON FOR DECISION: To ensure good governance within the Council.

10 POSSIBLE AGENDA ITEMS FOR FUTURE MEETINGS

The Service Director – Resources confirmed that the Half Year Risk Report would be brought to the next Committee meeting and that risk training would take place prior to that meeting.