

# 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, 10th September, 2025 at 7.30 pm

### 1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Steven Patmore, Stewart Willoughby and Dominic Griffiths.

Having given due notice Councillor Ralph Muncer substituted for Councillor Patmore.

### 2 MINUTES - 11 JUNE 2025

**RESOLVED:** That the Minutes of the Meeting of the Committee held on 11 June 2025 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 ANNUAL REPORT 2024/25

**RESOLVED:** That the Committee noted:

- (1) The activity undertaken by the Shared Anti-Fraud Service to deliver the 2024/2025 Anti-Fraud Plan for the Council.
- (2) All Anti-fraud activity undertaken by Officers and SAFS to protect the Council against fraud in 2024/25.

**REASON FOR DECISION:** To provide details of the work undertaken by the Council and the Shared Anti-Fraud Service (SAFS) to protect the Council against the risk of fraud and delivery of the Council's Anti-Fraud Plan for 2024/2025.

### 7 SAFS PROGRESS REPORT 2025/26

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

**REASON FOR DECISION:** To provide details of the work undertaken by the Shared Anti-Fraud Service (SAFS) and Council Officers to protect the Council against the threat of fraud and the delivery of the Council's Anti-Fraud Action Plan for 2025/26.

**8 SIAS PROGRESS REPORT 2025/26**

**RESOLVED:** That the Committee noted:

- (1) The SIAS Progress Report for the period to 15 August 2025.
- (2) The implementation status of the reported high priority recommendations.
- (3) The plan amendments to the 2025/26 Annual Audit Plan.

**REASON FOR DECISION:** To report progress made by the SIAS in delivering the Council's Annual Internal Audit Plan for 2025/26 as at 15 August 2025.

**9 FIRST QUARTER REVENUE BUDGET MONITORING 2025/26**

**RESOLVED:** That Committee noted and considered any governance and risk issues in relation to the Cabinet recommendations,

**RECOMMENDED TO CABINET:**

- (1) That Cabinet note this report.
- (2) That Cabinet approves the changes to the 2025/26 General Fund budget, as identified in table 3 and paragraph 8.2, a £453k increase in net expenditure.
- (3) That Cabinet notes the changes to the 2026/27 General Fund budget, as identified in table 3 and paragraph 8.2, a total £689k increase in net expenditure. These will be incorporated in the draft revenue budget for 2026/27.
- (4) That Cabinet delegates to the Director-Resources (in consultation with the Executive Member for Resources) authority to enter in to a Business Rate Pooling arrangement (if available) if it is estimated that it will be in the financial interests of the Council.

**REASON FOR RECOMMENDATION:** 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.

**10 FIRST QUARTER TREASURY MANAGEMENT REVIEW 2025/26**

**RECOMMENDED TO CABINET:** That Finance, Audit and Risk Committee provided comments to Cabinet on the position of Treasury Management activity as at the end of June 2025.

**REASON FOR RECOMMENDATION:** 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.

**11 FIRST QUARTER CAPITAL PROGRAMME MONITORING 2025/26**

**RESOLVED:** That Finance, Audit and Risk Committee considered any governance and risk issues in relation to the Cabinet recommendations,

**RECOMMENDED TO CABINET:**

**Wednesday, 10th September, 2025**

- (1) That Cabinet notes the forecast expenditure of £27.624M in 2025/26 on the capital programme, paragraph 8.3 refers.
- (2) That Cabinet approves the adjustments to the capital programme for 2026/27 onwards, as a result of the revised timetable of schemes detailed in table 2 and 3, increasing the estimated spend in 2026/27 by £0.838M and £0.608M in 2027/28.
- (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 recommends to Council that they approve a capital budget of £1.275M (£0.319M in 25/26, £0.478 in 26/27 and £0.478M in 27/28) for the Government's new energy efficiency Warm Homes Scheme. This will be fully funded from Government grants, paragraph 8.5 refers

**REASON FOR RECOMMENDATION:** Cabinet was required to approve adjustments to the capital programme and ensure the capital programme is fully funded.

## **12 POSSIBLE AGENDA ITEMS FOR FUTURE MEETINGS**

The Chair led a discussion regarding possible agenda items for future meetings.