

NORTH HERTFORDSHIRE DISTRICT COUNCIL



28 August 2026

Our Ref Finance, Audit and Risk Committee 9
September 2026
Contact. Committee Services
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To: Members of the Committee Councillors: Vijaiya Poopalasingham (Chair), Sarah Lucas (Vice-Chair), Ruth Brown, Chris Lucas, Steven Patmore, Paul Ward and Stewart Willoughby

Substitute Councillors: Ralph Muncer, Matt Barnes, Dominic Griffiths, Elizabeth Dennis, David Barnard and Clare Billing

Independent Member: John Cannon *Non-voting advisory role*

NOTICE IS HEREBY GIVEN OF A

MEETING OF THE FINANCE, AUDIT AND RISK COMMITTEE

to be held in the

**COUNCIL CHAMBER - DISTRICT COUNCIL OFFICES, GERNON
ROAD, LETCHWORTH, SG6 3JF**

On

WEDNESDAY, 9TH SEPTEMBER, 2026 AT 7.30 PM

Yours sincerely,

Isabelle Alajooz
Director – Governance

****MEMBERS PLEASE ENSURE THAT YOU DOWNLOAD ALL AGENDAS AND REPORTS VIA THE MOD.GOV APPLICATION ON YOUR TABLET BEFORE ATTENDING THE MEETING****

Agenda

Part I

Item		Page
1. APOLOGIES FOR ABSENCE	Members are required to notify any substitutions by midday on the day of the meeting. Late substitutions will not be accepted and Members attending as a substitute without having given the due notice will not be able to take part in the meeting.	
2. MINUTES - 10 JUNE 2026	To take as read and approve as a true record the minutes of the meeting of the Committee held on the 10 June 2026.	(Pages 5 - 18)
3. NOTIFICATION OF OTHER BUSINESS	Members should notify the Chair of other business which they wish to be discussed at the end of either Part I or Part II business set out in the agenda. They must state the circumstances which they consider justify the business being considered as a matter of urgency. The Chair will decide whether any item(s) raised will be considered.	
4. CHAIR'S ANNOUNCEMENTS	Members are reminded that any declarations of interest in respect of any business set out in the agenda, should be declared as either a Disclosable Pecuniary Interest or Declarable Interest and are required to notify the Chair of the nature of any interest declared at the commencement of the relevant item on the agenda. Members declaring a Disclosable Pecuniary Interest must withdraw from the meeting for the duration of the item. Members declaring a Declarable Interest, wishing to exercise a 'Councillor Speaking Right', must declare this at the same time as the interest, move to the public area before speaking to the item and then must leave the room before the debate and vote.	
5. PUBLIC PARTICIPATION	To receive petitions, comments and questions from the public.	
6. EXTERNAL AUDIT - 2025/26 VFM RISK ASSESSMENT REPORT OF KPMG	To receive VFM Risk Assessment for the year ending 31 March 2026.	(Pages 19 - 30)
7. EXTERNAL AUDIT - REBUILDING ASSURANCE UPDATE REPORT OF KPMG	To receive the Rebuilding Assurance Update.	(Pages 31 - 38)

- 8. SAFS ANNUAL REPORT 2025/26** (Pages
REPORT OF THE SHARED ANTI-FRAUD SERVICE (SAFS) 39 - 60)

A report providing details of the work undertaken by the Council and the Shared Anti-Fraud Service to protect the Council against the threat of fraud and the delivery of the Council's Anti-Fraud Action Plan for 2025/26.
- 9. SAFS PROGRESS REPORT 2026/27** (Pages
REPORT OF THE SHARED ANTI-FRAUD SERVICE (SAFS) 61 - 66)

To review the progress and delivery of the Anti-Fraud plan 2026/27.
- 10. SIAS ANNUAL REPORT 2025/26** (Pages
REPORT OF THE SHARED INTERNAL AUDIT SERVICE 67 - 80)

A report providing details of the work undertaken by the Council and the Shared Internal Audit Service for 2025/26.
- 11. SIAS PROGRESS REPORT 2026/27** (Pages
REPORT OF THE SHARED INTERNAL AUDIT SERVICE 81 - 108)

To receive the Internal Audit Service progress report 206/27 of the SIAS.
- 12. FRAUD PREVENTION POLICY** (Pages
REPORT OF THE DIRECTOR – RESOURCES 109 -
130)

To update Cabinet on progress with the Anti-fraud policy update.
- 13. FIRST QUARTER REVENUE BUDGET MONITORING 2026/27** (Pages
REPORT OF THE DIRECTOR - RESOURCES 131 -
144)

To inform Cabinet of the summary position on revenue income and expenditure forecasts for the financial year 2026/27, as at the end of the first quarter.
- 14. FIRST QUARTER CAPITAL BUDGET MONITORING REVIEW 2026/27** (Pages
REPORT OF THE DIRECTOR – RESOURCES 145 -
154)

To update Cabinet on progress with delivering the Capital Budget Monitoring for 2026/27, as at the end of June 2026.
- 15. FIRST QUARTER TREASURY MANAGEMENT REVIEW 2026/27** (Pages
REPORT OF THE DIRECTOR – RESOURCES 155 -
174)

To update Cabinet on progress with delivering the Treasury Strategy for 2026/27, as at the end of June 2026.
- 16. CHANGES TO THE CONTRACT PROCUREMENT RULES** (Pages
REPORT OF THE DIRECTOR – RESOURCES 175 -
182)

To update Cabinet on changes to the Contract Procurement Rules.

17. EXCLUSION OF PRESS AND PUBLIC

To consider passing the following: That under Section 100A of the Local Government Act 1972, the Press and Public be excluded from the meeting on the grounds that the following report will involve the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A of the said Act (as amended).

18. PART 2 MINUTES - 19 JUNE 2024

To take as read and approve as a true record the Part 2 minutes of the meeting of the Committee held on the 19 June 2024.

183 -
184

19. POSSIBLE AGENDA ITEMS FOR FUTURE MEETINGS

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