



Epping Forest District Council

AUDIT & GOVERNANCE COMMITTEE **Thursday 19th September 2024**

You are invited to attend the next meeting of **Audit & Governance Committee**, which will be held at:

Council Chamber - Civic Offices
on **Thursday 19th September 2024 at 7.30 pm**

Georgina Blakemore
Chief Executive

Democratic Services Officer: Laura Kirman
Tel: 01992 564243 Email:
democraticservices@eppingforestdc.gov.uk

Members: Councillors, I Hadley, J M Whitehouse, M Owen, S Heather and D Sunger

Co-opted Members: H Marway and S Heiberg

This meeting will be broadcast live and recorded for repeated viewing.

1. WEBCASTING INTRODUCTION

"I would like to remind everyone that this meeting will be filmed live or recorded, and uploaded to the internet and will be capable of repeated viewing.

Therefore, by participating in this meeting, you are consenting to being filmed and to the possible use of those images and sound recordings.

If any public speakers on MS Teams do not wish to have their image captured, they should ensure that their video setting throughout the meeting is turned off and set to audio only.

Members and public speakers are reminded to turn on their microphones before speaking and turn them off when they have finished."

2. ELECTION OF CHAIRMAN AND VICE CHAIRMAN

(Democratic Services Officer) - To seek nominations for the Chairman of the Committee.

(Chairman) To seek nominations for the Vice Chairman of the Committee

Under Article 11, paragraphs 13 – 17, of the Constitution, the Chairman and Vice-Chairman of the Committee shall be appointed at the first meeting of the municipal year for a term of one year.

Both Councillors and Co-Opted Members serving on the Committee are eligible for appointment to either role; however, if the Chairman is a Councillor, then the Vice-Chairman must be a Co-Opted Member, and vice versa.

The Chairman and Vice-Chairman from the previous municipal year are eligible for re-appointment.

3. APOLOGIES FOR ABSENCE

To be announced at the meeting.

Please use the Members Portal webpage to report non-attendance at meetings [https://eppingforestdc-self.achieveservice.com/service/Member Contact](https://eppingforestdc-self.achieveservice.com/service/Member>Contact) to ensure your query is properly logged.

Alternatively, you can access the Members portal from the front page of the Council's website, at the bottom under 'Contact Us' <https://www.eppingforestdc.gov.uk/your-council/members-portal/>

4. DECLARATIONS OF INTEREST

To declare interests in any item on the agenda for the meeting of the Committee.

5. MINUTES (Pages 5 - 8)

To confirm the minutes of the meeting of the Committee held on 28 March 2024.

6. MATTERS ARISING

To consider any matters arising from the minutes of the previous meeting of the Committee.

7. AUDIT & GOVERNANCE COMMITTEE - WORK PROGRAMME (Page 9)

To consider the attached work programme for the Committee for 2024/25.

8. EXTERNAL AUDIT UPDATE (DELOITTE) INTERNAL AUDIT PROGRESS REPORT

Deloitte (External Auditor) To provide an update and progress report.

9. AUDITED STATEMENT OF ACCOUNTS 2021/22 (Pages 10 - 120)

(Strategic Director Corporate and Section 151 Officer) To consider and comment on the (audited) statement of accounts 2021/22.

10. ISA 260 REPORT 2021/22 (Pages 121 - 149)

To consider and comment on the ISA 260 Report 2021/22.

11. AUDIT PLANNING REPORT 2022/23. (Pages 150 - 176)

To consider and comment on the audit planning report 2022/23.

12. TREASURY MANAGEMENT OUTTURN REPORT 2023/24 (Pages 177 - 190)

(Strategic Director Corporate and Section 151 Officer) To consider and comment on the Treasury Management Outturn 2023/24.

13. DRAFT STATEMENT OF ACCOUNTS 2023/24 (Pages 191 - 300)

(Strategic Director Corporate and Section 151 Officer) To note the Draft Statement of Accounts 2023/24.

14. TREASURY MANAGEMENT QUARTER 1 UPDATE 2024/25 (Pages 301 - 314)

(Strategic Director Corporate and Section 151 Officer) To comment on the Treasury Management Quarter 1, 2024/25 update.

15. ANNUAL REPORT OF THE HEAD OF INTERNAL AUDITOR 2023/24 (Pages 315 - 337)

(Head of Internal Audit) To note the annual report of the Head of Internal Audit for 2023/34, and agreed the recommendation of the report.

16. DRAFT ANNUAL GOVERNANCE STATEMENT 2023/24 (Pages 338 - 351)

(Head of Internal Audit) To consider and comment on the draft Annual Governance Statement.

17. AUDIT AND GOVERNANCE COMMITTEE ANNUAL REPORT FOR 2023/24 (Pages 352 - 363)

(Head of Internal Audit) To consider the attached report.

18. CORPORATE FRAUD TEAM ANNUAL SUMMARY 2023/24 (Pages 364 - 369)

(Head of Internal Audit) To consider the attached report.

19. INTERNAL AUDIT PROGRESS REPORT (Pages 370 - 380)

(Head of Internal Audit) To consider and comment on the Internal Audit Progress Report.

20. RISK MANAGEMENT (Pages 381 - 398)

(Strategic Director Corporate and Section 151 Officer) To consider and comment on the risk management report.

21. ANY OTHER BUSINESS

Section 100B(4)(b) of the Local Government Act 1972 requires that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent

business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.

22. EXCLUSION OF PUBLIC AND PRESS

Exclusion:

To consider whether, under Section 100(A)(4) of the Local Government Act 1972, the public and press should be excluded from the meeting for the items of business set out below on grounds that they will involve the likely disclosure of exempt information as defined in the following paragraph(s) of Part 1 of Schedule 12A of the Act (as amended) or are confidential under Section 100(A)(2):

Agenda Item No	Subject	Exempt Information Paragraph Number
Nil	Nil	Nil

The Local Government (Access to Information) (Variation) Order 2006, which came into effect on 1 March 2006, requires the Council to consider whether maintaining the exemption listed above outweighs the potential public interest in disclosing the information. Any member who considers that this test should be applied to any currently exempted matter on this agenda should contact the proper officer at least 24 hours prior to the meeting.

Background Papers:

Article 17 of the Constitution (Access to Information) define background papers as being documents relating to the subject matter of the report which in the Proper Officer's opinion:

- (a) disclose any facts or matters on which the report or an important part of the report is based; and
- (b) have been relied on to a material extent in preparing the report and does not include published works or those which disclose exempt or confidential information and in respect of executive reports, the advice of any political advisor.

The Council will make available for public inspection one copy of each of the documents on the list of background papers for four years after the date of the meeting. Inspection of background papers can be arranged by contacting either the Responsible Officer or the Democratic Services Officer for the particular item.