

Audit Committee

Agenda

Monday 11 March 2024 at 7.00 pm

145 King Street (Ground Floor), Hammersmith, W6 9XY

Watch the meeting live: [youtube.com/hammersmithandfulham](https://www.youtube.com/hammersmithandfulham)

MEMBERSHIP

Administration	Opposition
Councillor Patrick Walsh (Chair) Councillor Florian Chevoppe-Verdier Councillor Ashok Patel	Councillor Adrian Pascu-Tulbure
	Independent
	Councillor David Morton

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Members of the public are welcome to attend, but spaces are limited so please contact Debbie.yau@lbhf.gov.uk or governance@lbhf.gov.uk if you'd like to attend. The building has disabled access.

Date Issued: 01 March 2024

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<u>Item</u>		<u>Pages</u>
1. APOLOGIES FOR ABSENCE		
2. DECLARATIONS OF INTEREST		
	<p>If a Councillor has a disclosable pecuniary interest in a particular item, whether or not it is entered in the Authority's register of interests, or any other significant interest which they consider should be declared in the public interest, they should declare the existence and, unless it is a sensitive interest as defined in the Member Code of Conduct, the nature of the interest at the commencement of the consideration of that item or as soon as it becomes apparent.</p> <p>At meetings where members of the public are allowed to be in attendance and speak, any Councillor with a disclosable pecuniary interest or other significant interest may also make representations, give evidence or answer questions about the matter. The Councillor must then withdraw immediately from the meeting before the matter is discussed and any vote taken.</p> <p>Where Members of the public are not allowed to be in attendance and speak, then the Councillor with a disclosable pecuniary interest should withdraw from the meeting whilst the matter is under consideration. Councillors who have declared other significant interests should also withdraw from the meeting if they consider their continued participation in the matter would not be reasonable in the circumstances and may give rise to a perception of a conflict of interest.</p> <p>Councillors are not obliged to withdraw from the meeting where a dispensation to that effect has been obtained from the Standards Committee.</p>	
3. MINUTES OF THE PREVIOUS MEETING		5 - 17
	<p>To approve the minutes of the previous meeting and to note any outstanding actions.</p>	
4. STATEMENT OF ACCOUNTS 2022/23		18 - 364
	<p>This report presents the London Borough of Hammersmith & Fulham's 2022/23 Statement of Accounts, including the Pension Fund Accounts and Annual Governance Statement for approval.</p>	
5. EXTERNAL AUDITOR PROGRESS AND SECTOR UPDATE		365 - 379
	<p>The following is presented by the external auditor for discussion and noting:</p> <ul style="list-style-type: none">External Audit Progress and Sector Update March 2024	

6. INTERNAL AUDIT PROGRESS REPORT (APRIL 2023 TO FEBRUARY 2024) 380 - 387

This report summarises the status of work included in the 2023/24 Internal Audit Plan as at the end of February 2024. Six audits have been finalised, two of which received a Substantial assurance opinion and four receiving Satisfactory assurance, with a further three audits at draft report stage.

7. DRAFT INTERNAL AUDIT PLAN 2024/25 388 - 402

The Strategic Audit Plan documents significant, persistent risks that the Council faces and the business areas to be covered over a five-year period. The Strategic Plan supports the annual planning process and ensures that internal audit continues to provide assurance over the breadth of the Council's operations.

8. RISK MANAGEMENT UPDATE 403 - 417

The purpose of this report is to provide members of the Audit Committee with an update on risk management across the Council.

This item includes appendices that contain exempt information. Discussion of the appendices will require passing the proposed resolution at the end of the agenda to exclude members of the public and press.

9. DATES OF FUTURE MEETINGS

The following meeting dates have been scheduled:

- 17 June 2024
- 16 September 2024
- 9 December 2024
- 10 March 2025

10. EXCLUSION OF THE PUBLIC AND PRESS (IF REQUIRED)

Proposed resolution:

The Committee is invited to resolve, under Section 100A (4) of the Local Government Act 1972, that the public and press be excluded from the meeting during the consideration of the following items of business, on the grounds that they contain the likely disclosure of exempt information, as defined in paragraph 3 of Schedule 12A of the said Act, and that the public interest in maintaining the exemption currently outweighs the public interest in disclosing the information.

