

# Audit Committee

## Agenda

Monday 8 July 2024 at 7.00 pm

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

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

### MEMBERSHIP

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

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Finance and Corporate Services  
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Members of the public are welcome to attend, but spaces are limited so please contact [Debbie.yau@lbhf.gov.uk](mailto:Debbie.yau@lbhf.gov.uk) if you'd like to attend. The building has disabled access.

Date Issued: 28 June 2024

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<u>Item</u>		<u>Pages</u>
<b>1. APOLOGIES FOR ABSENCE</b>		
<b>2. DECLARATIONS OF INTEREST</b>		
	<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>	
<b>3. MINUTES OF THE PREVIOUS MEETING</b>		5 - 14
	<p>To approve the minutes and exempt minutes of the previous meeting and to note any outstanding actions.</p> <p><i>This item includes an exempt document. Discussion of it will require passing the proposed resolution at the end of the agenda to exclude members of the public and press.</i></p>	
<b>4. EXTERNAL AUDIT PLAN 2023/24, AUDIT RISK ASSESSMENT AND STATEMENT OF ACCOUNTS UPDATE</b>		15 - 88
	<p>This report, for information, presents the external audit plan and risk assessment for the audit of the financial year 2023/24. In addition, it provides an update on the Statement of Accounts for 2022/23 and 2023/24.</p>	

- 5. EXTERNAL AUDIT PROGRESS AND SECTOR UPDATE** 89 - 104
- The following is presented by the External Auditor for discussion and noting:
- External Audit Progress and Sector Update (June 2024)
- 6. CORPORATE ANTI-FRAUD SERVICE ANNUAL REPORT 2023/24** 105 - 121
- The Council takes its responsibilities to protect the public purse very seriously and is committed to protecting the public funds it administers. This report provides an account of fraud-related activity undertaken during the financial year 2023/24 to minimise the risk of fraud, bribery and corruption occurring within and against the Council.
- This item includes an appendix that contains exempt information. Discussion of the appendix will require passing the proposed resolution at the end of the agenda to exclude members of the public and press.*
- 7. RISK MANAGEMENT UPDATE** 122 - 127
- The purpose of this report is to provide members of the Audit Committee with an update on risk management across the Council, including the steps being taken to refresh the Corporate Risk Register and to update the Risk Management Strategy.
- 8. HEAD OF INTERNAL AUDIT ANNUAL REPORT 2023/24** 128 - 171
- This report summarises the work of Internal Audit in 2023/24 and provides the opinion of the Director of Audit, Fraud, Risk and Insurance on the adequacy and effectiveness of the Council's framework of governance, risk management and control. This opinion is provided for the use of the London Borough of Hammersmith and Fulham and is used to support its Annual Governance Statement.
- 9. DATES OF FUTURE MEETINGS**
- The following meeting dates have been scheduled:
- 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.

