

**MINUTES OF THE AUDIT & STANDARDS COMMITTEE  
HELD ON**

26 June 2024

7.00 - 8.24 pm

**PRESENT**

**Committee Members**

Councillor Matthew Sagers (Chair)  
Councillor Dr. Emma Ghaffari (Vice-Chair)  
Councillor Jodi Dunne  
Councillor Michael Garnett  
Councillor Michael Houlihan  
Councillor Stefan Mullard- Toal  
Councillor Aiden O'Dell  
Councillor Russell Perrin  
Councillor Stacy Seales  
Laura Kirman

**Officers**

Natalie Hook, Senior Auditor  
Sarah Marsh, Head of Internal Audit  
Adam Rees, Senior Governance Support Officer  
Yvonne Rees, Interim Chief Executive  
Jacqui Van Mellaerts, Assistant Director - Finance

**Also Present**

Dean Gibbs, KPMG

1. **APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

None.

2. **DECLARATIONS OF INTEREST**

Councillor Jodi Dunne declared a pecuniary interest as a council appointed director of HTS (Property and Environment) Ltd.

3. **MINUTES**

**RESOLVED** that the minutes of the meeting held on 6 March 2024 are agreed as a correct record and signed by the Chair.

4. **MATTERS ARISING**

None.

5. **WRITTEN QUESTIONS AND PETITIONS**

None.

6. **NON CONTENTIOUS BUSINESS**

None.

7. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

It was agreed that Laura Kirman would be invited to finance training being provided to Councillors in July.

**RESOLVED** that the work plan is noted.

8. **EXTERNAL AUDITOR HARLOW COUNCIL AUDIT PLAN 2023/24**

The Committee received an update on the external auditor (KPMG) audit plan for 2023/24.

**RESOLVED** that the Committee noted the report and the planned audit work to be undertaken by KPMG, the council's new external audit provider for 2023/24.

9. **ANNUAL GOVERNANCE STATEMENT 2023/24**

The Committee received a report on the Annual Governance Statement 2023/24.

**RESOLVED** that the Committee approved the Council's draft Annual Governance Statement for 2023/24 (attached as Appendix A to the report).

10. **AUDIT AND STANDARDS COMMITTEE ANNUAL REPORT 2023/24**

The Committee received its annual report for 2023/24.

**RESOLVED** that:

**A** The Annual Report of the Audit Committee for 2023/24 be agreed and recommended to Council for approval.

**B** The Committee's Terms of Reference be agreed.

11. **INTERNAL AUDIT ANNUAL REPORT 2023/24**

The Committee received the internal audit annual report for 2023/24.

**RESOLVED** that the Committee noted the Internal Audit Annual report and the Head of Internal Audit's opinion.

12. **PERIOD 2 INTERNAL AUDIT ACTIVITY REPORT 2024/25**

The Committee considered the period 2 internal audit activity report for 2024/25.

It was agreed that the Assistant Director – Planning and Environment would be requested to attend the next meeting of the Committee to discuss progress on the waste contract.

**RESOLVED** that the Committee:

- A** Reviewed the outcomes of the work of the Internal Audit service for the period April to June 2024 and identified any issues for further consideration.
- B** Approved the Covert Surveillance and the Acquisition of Communication Data Policy (RIPA Policy) attached as Appendix C to the report.

13. **RISK MANAGEMENT PROGRESS REPORT**

The Committee received the risk management progress report.

It was agreed that GDPR and cyber-security training would be arranged for Councillors.

A headline total of all risks would be presented at future meetings.

**RESOLVED** that the Committee noted the current strategic risk register for the council's operations included in Appendix A to the report.

14. **REFERENCES FROM OTHER COMMITTEES**

None.

15. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE