

# NOTICE OF MEETING

**Meeting:** AUDIT COMMITTEE

**Date and Time:** FRIDAY, 26 JANUARY 2024 AT 9.30 AM

**Place:** COUNCIL CHAMBER - APPLETREE COURT, BEAULIEU ROAD, LYNDHURST, SO43 7PA

**Enquiries to:** E-mail: [andy.rogers@nfdc.gov.uk](mailto:andy.rogers@nfdc.gov.uk)  
Tel: 023 8028 5070

## **PUBLIC PARTICIPATION:**

Members of the public may watch this meeting live on the [Council's website](#).

Members of the public may speak in accordance with the Council's public participation scheme:

- (a) on items within the Audit Committee's terms of reference which are not on the public agenda, when the Chairman calls the public participation item; and/or
- (b) on individual items on the public agenda, when the Chairman calls that item. Speeches may not exceed three minutes.

Anyone wishing to speak should contact the name and number shown above no later than **12.00 noon on Tuesday, 23 January 2024.**

Kate Ryan  
Chief Executive

Appletree Court, Lyndhurst, Hampshire. SO43 7PA  
[www.newforest.gov.uk](http://www.newforest.gov.uk)

This agenda can be viewed online (<https://democracy.newforest.gov.uk>).  
It can also be made available on audio tape, in Braille and large print.

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# AGENDA

## **Apologies**

### **1. MINUTES**

To confirm the minutes of the meeting held on 14 September 2023 as a correct record.

### **2. DECLARATIONS OF INTEREST**

To note any declarations of interest made by members in connection with an agenda item. The nature of the interest must also be specified.

Members are asked to discuss any possible interests with Democratic Services prior to the meeting.

- 3. PUBLIC PARTICIPATION**  
To note any issues raised during the public participation period.
- 4. EXTERNAL AUDITOR'S ANNUAL REPORT FOR 2021/22** (Pages 3 - 28)  
To consider the External Auditor's Annual Report for 2021/22.
- 5. FINAL ANNUAL FINANCIAL REPORT 2021/22** (Pages 29 - 150)  
To consider the Final Annual Financial Report for 2021/22.
- 6. FINAL ANNUAL GOVERNANCE STATEMENT - 2021/22** (Pages 151 - 160)  
To consider the Annual Governance Statement for 2021/22.
- 7. LOCAL AUDIT MARKET UPDATE - DECEMBER 2023** (Pages 161 - 164)  
To receive an update from the External Auditor about Government proposals to revise the local authority audit framework.
- 8. HOUSING BENEFIT AUDIT REPORT 2022/23 (PRESENTATION)** (To Follow)  
To receive a presentation from KPMG on the Housing Benefit Audit Report for 2022/23.
- 9. INTERNAL AUDIT PROGRESS REPORT 2023/24 (DECEMBER 2023)** (Pages 165 - 178)  
To receive the Internal Audit progress report for 2023/24.
- 10. TREASURY MANAGEMENT STRATEGY 2024/25** (Pages 179 - 202)  
To consider the Treasury Management Strategy for 2024/25.
- 11. INVESTMENT STRATEGY 2024/25** (Pages 203 - 210)  
To consider the Investment Strategy for 2024/25.
- 12. STRATEGIC RISK REGISTER UPDATE** (Pages 211 - 228)  
To receive an update on the Strategic Risk Register.
- 13. THE REGULATION OF INVESTIGATORY POWERS ACT 2000** (Pages 229 - 232)  
To receive a summary of the Council's use of its powers under the Regulation of Investigatory Powers Act 2000 (RIPA).
- 14. AUDIT COMMITTEE WORK PLAN** (Pages 233 - 236)  
To consider the Audit Committee's Work Plan.
- 15. ANY OTHER ITEMS WHICH THE CHAIRMAN DECIDES ARE URGENT**

To:           **Councillors**  
                  Alan Alvey (Chairman)  
                  Matthew Hartmann (Vice-Chairman)  
                  Keith Craze  
                  Jack Davies  
                  Jacqui England

**Councillors**  
Neil Millington  
Alan O'Sullivan  
Richard Young  
Caroline Rackham