

NOTICE OF MEETING

Meeting: AUDIT COMMITTEE

Date and Time: FRIDAY, 22 MARCH 2024, AT 9.30 AM

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

Enquiries to: E-mail: 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, 19 March 2024.

Kate Ryan
Chief Executive

Appletree Court, Lyndhurst, Hampshire. SO43 7PA
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.

AGENDA

Apologies

1. MINUTES

To confirm the minutes of the meeting held on 26 January 2024 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 receive any public participation in accordance with the Council's public participation scheme.

4. HOUSING BENEFIT ASSURANCE TESTING 2022/23

To receive a presentation on the Housing Benefit Assurance testing for 2022/23.

5. EXTERNAL AUDIT UPDATE (Pages 3 - 20)

To receive the External Audit Update.

6. EXTERNAL AUDIT VALUE FOR MONEY REPORT 2022/23 (Pages 21 - 52)

To receive the External Audit Value for Money Report for 2022/23.

7. INTERNAL AUDIT PROGRESS REPORT 23/24 (Pages 53 - 66)

To receive the Internal Audit Progress Report for 2023/24.

8. INTERNAL AUDIT CHARTER 2024/25 (Pages 67 - 78)

To receive the Internal Audit Charter for 2024/25.

9. INTERNAL AUDIT PLAN 2024/25 (Pages 79 - 90)

To receive the Internal Audit Plan for 2024/25.

10. REVIEW OF FINANCIAL REGULATIONS (Pages 91 - 96)

To consider the results of a recent review of Financial Regulations together with related recommendations.

11. PAYMENT CARD INDUSTRY DATA SECURITY STANDARD (PCI DSS) - UPDATE (Pages 97 - 100)

To receive a progress update on compliance with the Payment Card Industry Data Security Standard (PCI DSS).

12. HOUSING MAINTENANCE FRAUD MATTER (Pages 101 - 108)

To receive an update on a Housing Maintenance Fraud matter.

13. AUDIT COMMITTEE WORK PLAN (Pages 109 - 112)

To consider the Audit Committee's Work Plan.

Members are requested to reserve the date of 27 September 2024, (which may replace the scheduled 25 October meeting date), to accommodate External Audit and other reports. This will be confirmed later in the year.

14. 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