

NOTICE OF MEETING

Meeting	Audit Committee
Date and Time	Wednesday, 27th September, 2023 at 10.30 am
Place	Chute Room, Ell Court South, Winchester
Enquiries to	members.services@hants.gov.uk

Carolyn Williamson FCPFA
Chief Executive
The Castle, Winchester SO23 8UJ

FILMING AND BROADCAST NOTIFICATION

This meeting may be recorded and broadcast live on the County Council's website and available for repeat viewing, it may also be recorded and filmed by the press and public. Filming or recording is only permitted in the meeting room whilst the meeting is taking place so must stop when the meeting is either adjourned or closed. Filming is not permitted elsewhere in the building at any time. Please see the Filming Protocol available on the County Council's website.

AGENDA

1. APOLOGIES FOR ABSENCE

To receive any apologies for absence.

2. DECLARATIONS OF INTEREST

All Members who believe they have a Disclosable Pecuniary Interest in any matter to be considered at the meeting must declare that interest and, having regard to Part 3 Paragraph 1.5 of the County Council's Members' Code of Conduct, leave the meeting while the matter is discussed, save for exercising any right to speak in accordance with Paragraph 1.6 of the Code. Furthermore all Members with a Personal Interest in a matter being considered at the meeting should consider, having regard to Part 5, Paragraph 4 of the Code, whether such interest should be declared, and having regard to Part 5, Paragraph 5 of the Code, consider whether it is appropriate to leave the meeting while the matter is discussed, save for exercising any right to speak in accordance with the Code

3. MINUTES OF PREVIOUS MEETING HELD ON 25 MAY 2023 (Pages 5 - 8)

To confirm the minutes of the previous meeting.

4. CHAIRMAN'S ANNOUNCEMENTS

To receive any announcements the Chairman may wish to make.

5. DEPUTATIONS

To receive any deputations notified under Standing Order 12.

6. INFORMATION COMPLIANCE - USE OF REGULATED INVESTIGATORY POWERS (Pages 9 - 14)

To receive a quarterly update on the County Council's use of regulated investigatory powers.

7. EXTERNAL AUDIT REPORT 2021/22 - HAMPSHIRE COUNTY COUNCIL (Pages 15 - 74)

To receive a report from the external auditors, Ernst and Young, presenting the preliminary audit conclusion in relation to the audit of Hampshire County Council for the year ending 31 March 2022.

8. EXTERNAL AUDIT - DRAFT AUDIT RESULTS 2021/22 - HAMPSHIRE PENSION FUND (Pages 75 - 116)

To receive a report from the external auditors, Ernst and Young, presenting an update against the audit of the Hampshire Pension Fund for the year ending 31 March 2022.

9. STATEMENT OF ACCOUNTS 2021/22 (Pages 117 - 326)

To receive a report of the Deputy Chief Executive and Director of Corporate Operations, seeking approval for the Statement of Accounts for Hampshire County Council and the Hampshire Pension Fund for the period ending 31 March 2022.

10. EXTERNAL AUDIT PLAN 2022/23 - HAMPSHIRE PENSION FUND

To receive a report from the external auditors, presenting the Audit planning report for the Hampshire Pension Fund for the year ending 31 March 2023.

11. INTERNAL AUDIT ANNUAL REPORT & OPINION 2022/23 (Pages 327 - 356)

To receive a report of the Deputy Chief Executive and Director of Corporate Operations, providing the Audit Committee with the Chief Internal Auditors opinion on the adequacy and effectiveness of the Council's framework of risk management, internal control and governance for the year ending 31 March 2023.

12. GOVERNANCE STATEMENT 2022/23 (Pages 357 - 388)

To consider a report of the Director of People and Organisation and Director of Corporate Operations presenting the Annual Governance Statement.

13. STATEMENT OF ACCOUNTS 2022/23 (Pages 389 - 402)

To receive a report of the Deputy Chief Executive and Director of Corporate Operations, seeking approval for the Statement of Accounts for Hampshire County Council and the Hampshire Pension Fund for the period ending 31 March 2023.

14. TREASURY MANAGEMENT OUTTURN REPORT 2022/23 (Pages 403 - 420)

To receive a report of the Deputy Chief Executive and Director of Corporate Operations providing an update on the performance of the treasury management function during 2022/23.

15. TREASURY MANAGEMENT REPORT Q1 2023/24 (Pages 421 - 438)

To receive a report from the Deputy Chief Executive and Director of Corporate Operations, providing a quarterly update of the treasury management prudential indicators.

16. INTERNAL AUDIT PLAN 2023/24 (Pages 439 - 460)

To receive a report Deputy Chief Executive and Director of Corporate Operations, providing the Audit Committee with an overview of the Internal Audit Plan 2023 – 2024.

17. INTERNAL AUDIT CHARTER 2023/24 (Pages 461 - 474)

To receive a report of the Deputy Chief Executive and Director of Corporate Operations, presenting the Internal Audit Charter 2023 – 2024, in accordance with the requirements of the Public Sector Internal Audit Standards.

18. MINUTES OF THE HAMPSHIRE PENSION FUND PANEL AND BOARD MEETING - 24 MARCH 2023 (PUBLIC) (Pages 475 - 482)

To receive the public minutes of the Hampshire Pension Fund Panel and Board meeting held on 24 March 2023.

19. EXCLUSION OF THE PRESS AND PUBLIC

To resolve that the public be excluded from the meeting during the following item of business, as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during this item there would be disclosure to them of exempt information within Paragraphs 3 of Part 1 of Schedule 12A to the Local Government Act 1972, and further that in all the circumstances of the cases, the public interest in maintaining the exemption outweighs the public interest in disclosing the information, for the reasons set out in the exempt minutes.

20. MINUTES OF THE HAMPSHIRE PENSION FUND PANEL AND BOARD MEETING - 24 MARCH 2023 (EXEMPT) (Pages 483 - 494)

To receive the exempt minutes of the Hampshire Pension Fund Panel and Board meeting held on 24 March 2023.

ABOUT THIS AGENDA:

On request, this agenda can be provided in alternative versions (such as large print, Braille or audio) and in alternative languages.

ABOUT THIS MEETING:

The press and public are welcome to attend the public sessions of the meeting. If you have any particular requirements, for example if you require wheelchair access, please contact members.services@hants.gov.uk for assistance.

County Councillors attending as appointed members of this Committee or by virtue of Standing Order 18.5; or with the concurrence of the Chairman in connection with their duties as members of the Council or as a local County Councillor qualify for travelling expenses.